

Requisition #: _____
Banner #: _____

Reference #: IER#0000154
Fiscal Year: 2026-2027



Instructional Equipment Request (IER) Form

Title of Submission:	Archery Target Stands		
Requestor Name:	Craighead, Jason	Division:	PATH
Date Submitted:	10/13/2026	Discipline:	Kinesiology
Type of Request:	An Upgrade		

Describe the specific equipment requested.

Include model/specs if known. State whether this replaces existing equipment, upgrades current technology, or fills a new need.

The Monster Target Archery Stand is both an upgrade and replacement. These stands move the targets up to the correct height as well as make moving them in and out each day much easier. The old system did not work well, and I have had to do multiple repairs each semester to keep them working.

KEY DEADLINES

Action	Deadline
IER form submitted to Division Dean	10/07/2026
Division Review of IER forms (Dean signature)	10/14/2026
IER due to Exec. Assistant, Administrative Services (with Dean & VP signatures)	10/21/2026

PRE-SUBMISSION CHECKLIST

- ☒ All fields in the form **MUST** be completed in full.
- ☒ Valid vendor quote* must be attached (include shipping, installation, and tax where applicable)
Do not split quotes or submit duplicates. For more details or assistance see Quote Requirements*
- ☒ IER form signed and submitted to Division Dean by the deadline, must include:
 - ☒ Quote (required)
 - ☒ New Vendor Application (if new vendor)
 - ☒ W-9 (if new vendor)

Before submitting your request, please click [here](#) to determine if your requested item(s) are supplies vs equipment.

***Quote Requirements:** By law, purchases between \$ 30,000.00 and \$ 119,099.99 require 3 quotes from 3 different vendors. Purchases at or above \$ 119,100.00 require an RFP (bid) process and Board approval; if your request is approved, we provide further instructions via email. We are required to proceed with the cheapest option unless a compelling argument can be provided for a more expensive option. For assistance with quotes, contact Bill Pagano at bpagano@clpccd.org or (925) 485-5271.

[More information on Instructional Equipment can be found here.](#)

IER RUBRIC: HOW YOUR REQUEST WILL BE SCORED

Criteria	Max Points	Strong Evidence	Adequate Evidence	Limited Evidence
Mission & Planning Priorities [Section 2]	5	4–5: Clear and compelling evidence/data that equipment fully supports LPC Mission and Planning Priorities.	2–3: Clear evidence/data that equipment supports LPC Mission and Planning Priorities.	0–1: Limited or no evidence/data.
Programmatic Impact & Institutional support [Section 3]	10	8–10: Clear and compelling evidence/data (from program review) of substantial instructional impact.	4–7: Clear evidence/data of substantial impact on program instruction.	0–3: Limited or no evidence/data.
Teaching & Learning Enhancement [Section 4]	10	8–10: Clear and compelling evidence/data that equipment provides much-needed enhancement to instruction.	4–7: Clear evidence that equipment provides enhanced instruction not met through current means.	0–3: Limited or no evidence/data.
Student Learning Outcomes [Section 5]	5	4–5: Clear and compelling evidence/data that equipment support course and/or program outcomes beyond current capability.	2–3: Clear evidence that equipment supports course and/or program outcomes beyond current capability.	0–1: Limited or no evidence/data.
Safety and/or Org. Effectiveness [Section 6]	5	4–5: Clear and compelling evidence/data that equipment will support safety and/or organizational effectiveness beyond current capability.	2–3: Clear evidence/data that equipment will support safety and/or organizational effectiveness beyond current capability.	0–1: Limited or no evidence/data.
Total	35			

Tip: Use specific data and evidence in each narrative section. Requests without evidence receive lower scores. Incomplete requests will not be ranked.

INSTRUCTIONAL EQUIPMENT: ALLOWABLE & NON-ALLOWABLE ITEMS

Allowable Items – Instructional equipment expenditures are eligible only when the equipment, library material, or technology is used for classroom instruction, student instruction or demonstration, or in the preparation of learning materials within an instructional program. All eligible items must function as durable assets with a useful life exceeding one year. Requests must fall within one of the five categories below (requests are not limited to the examples provided within the categories):

- 1. Equipment and Furniture:** Instructional equipment and furniture for primary use by students in instructional programs. Examples include, but are not limited to: classroom and laboratory equipment, such as, whiteboards, screens, projectors, lab instruments; and, instructional furniture, such as, desks, tables, podiums, chairs.
- 2. Information Technology:** Instructional IT equipment for student use in classrooms, laboratories and/or in direct support of student services. Examples include, but are not limited to: desktops, laptops, monitors, printers, servers, network/wireless infrastructure, AV/TV, and multimedia systems.
- 3. Adaptive Equipment:** Equipment for ADA/OCR-eligible students that assists them in a learning environment.

NOTE: Each individual item must cost \$200 or more.

Non-Allowable Items – Equipment that serve administrative or non-instructional purposes. Examples are: Photocopiers, file cabinets, bookcases, computers used primarily for administrative functions, networking infrastructure for non-instructional use, and software licenses for administrative systems. Items that would be considered supplies or have a useful life of less than one year.

SECTION 1 — Location and Compliance Information

Equipment Location: Building #: 2500 Room #: 142

If applicable, describe any legal requirement, mandate, or safety concern.

Cite specific regulations or compliance requirements.

Safety. The new target stands are much safer and functional. The targets are 48lbs each. The old system was low to the ground and a lot of bending over to put the portable wheels in place. The current system has the targets up at the correct shooting height, they move much easier and are more stable.

In addition, the targets must be moved off the field into a secured location each day. The grass field has many uses. We used to leave them off to the side of the field, until we noticed unauthorized users were using the targets and we found arrows left behind in the grass!

SECTION 2 — Mission & Planning Priorities

Scored 0–5 points

LPC MISSION STATEMENT

Las Positas College is an inclusive, learning-centered, equity-focused environment that offers educational opportunities and support for completion of students' transfer, degree, and career-technical goals while promoting lifelong learning.

LPC PLANNING PRIORITIES

☒ **Equity:** Affirm LPC's unwavering commitment to equity by deepening campus-wide engagement, enhancing professional development, embedding equity-minded practices in decision-making, assessment, and accountability processes; and building capacity to resolve inequities.

☐ **Student Success:** Increase student success and completion through sustainable college practices, processes, academic support, removal of barriers, and focused professional development.

☒ **Health & Wellness:** Establish a knowledge base and appreciation for health and wellness in the workplace; create a sense of urgency about wellness; prioritize wellness in decision-making, assessment and accountability; and build capacity to support wellness.

Explain how this equipment supports LPC's Mission and the Planning Priority/Priorities checked above.

Strong responses provide clear and compelling evidence or data that the equipment supports the LPC Mission and Planning Priorities (e.g., specific program goals, student populations, or outcomes).

Equity: Archery (and the equipment) has been used for Flex Days, Veterans 2.2 Challenge Day, and Intercollegiate Team bonding activities.

Health & Wellness: Archery is a simple and effective activity that can lead to increased activity levels and participate in Leisure activities to enhance overall wellness.

SECTION 3 — Program Review & Programmatic Impact

Scored 0–10 points

Strong responses provide clear and compelling evidence or data from program review of substantial instructional impact. If this equipment was not included in your most recent program review, provide a clear explanation of the instructional need.

Specify the educational programs this equipment supports:

Through assessments, the Kinesiology and Athletics program sought to determine how effectively students were meeting transfer-level learning outcomes and to identify opportunities for improving curriculum, instruction, and student success across the Kinesiology and Athletics programs.

The requested target stands are another opportunity to meet outcomes. This will not only make it easier and safer to move the targets in and out each day, but increase instructional impact. Archery targets are supposed to be centered at 51.2in/130cm off the ground. The proposed target stands will move the targets up to the required height. Archery is a skill based activity, and it will increase overall success of the student in our class, and in the future, to practice a skill with the correct form. We want students to learn the correct neuromuscular pattern for the required skill, and be able to test that at the correct level. (The equivalent would be like practicing basketball free throws on an 8ft rim vs 10ft).

Is the equipment part of an upcoming Program Review? Was it included last year? If not, why? Use language from your Program Review as evidence to support this request.

Quote or paraphrase relevant language directly from your Program Review. If not included in Program Review, explain why this need emerged outside the regular planning cycle.

Yes. It is in the current Program review for 2026-2027.

"Replacing and expanding this equipment will improve instruction, support course learning outcomes, and ensure equitable access to quality learning experiences for all students."

"Maintaining adequate equipment inventories promotes safety, supports student learning and course outcomes, and ensures students have access to high-quality educational experiences in activity-based courses."

Section 4 — Teaching & Learning Enhancement

Scored 0–10 points

Provide clear and compelling evidence or data that this equipment enhances instruction and student learning beyond current capability. Strong responses demonstrate a much-needed instructional enhancement not met through existing means.

How does this equipment enhance teaching and the quality of instruction? Use evidence and data

Be specific about what instructors can do with this equipment that they cannot do now.

This will allow the instructor to teach proper form, including the correct draw/aim/release portion of the Steps to Shooting, as outlined in the course Text (USA Archery Manual). Currently the students are being taught and tested at a target approximately 2 feet low. This changes the neuromuscular pattern being taught.

How does this equipment directly improve student learning?

Consider engagement, accessibility, hands-on practice, preparation for transfer or employment, etc.

Students will learn correct form. Ideally the front arm that holds the bow should be equal to the shoulder height, so tension is held in a straight line from the hand holding the bow through the shoulders and upper back to the hand holding the string. With correct form, it is easier to hold for aiming bow on target, essentially increasing steadiness and consistency.

Estimated impact of this equipment:

Number of Classes / Sections Impacted:	1	Estimated Number of Students Per Year:	40
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SECTION 5 — Student Learning Outcomes (SLOs)

Scored 0–5 points

Strong responses provide clear and compelling evidence or data that this equipment supports course and/or program outcomes beyond current capability.

Which course or program SLOs does this equipment support? List them.

Reference the relevant SLO language from your course outline or program.

KIN AR1 Beginning Archery

- Demonstrate proper range and shooting etiquette.
- Demonstrate the steps of shooting.

KIN AR2 Intermediate Archery

- Execute intermediate skills necessary to perform basic competitive shooting techniques
- Explain the rules and safety requirements to perform archery at an intermediate level

KIN AAT Degree (Elective - Individual Sport). Kinesiology transfer students must complete 3 of 6 Activity Elective Categories.

How will this equipment enable measurable improvement of your current SLO attainment?

Consider how the equipment addresses gaps in current instructional capability, student practice, or skill development.

Students are tested periodically throughout the semester at a standard distance. Form and accuracy are noted to gauge student progress. Shooting scores are also compared virtually with classes from other colleges for fun.

This equipment will allow us to test at the appropriate target height, and have a better comparison of expected scores at standard distances AND standard height.

SECTION 6 — Safety & Organizational Effectiveness

Scored 0–5 points

Strong responses provide clear and compelling evidence or data that this equipment supports safety and/or organizational effectiveness beyond current capability.

Describe, in detail, the impact this equipment will have on safety and/or organizational effectiveness:

The new target stands are much safer and functional. The targets are 48lbs each. The old system was low to the ground and a lot of bending over to put the portable wheels in place. The current system will have the targets set up at the correct shooting height. The targets stay on the stand, and they move much easier and are more stable than the old ones that sat on the ground.

In addition, the targets must be moved off the field into a secured location each day. The grass field has many uses. We used to leave them off to the side of the field, until we noticed unauthorized users were using the targets and we found arrows left behind in the grass!

SECTION 7 — Total Cost of Ownership & Sustainability

How does this equipment meet or exceed LPC's [Sustainability Efforts](#)?

Consider energy efficiency, reduced waste, longevity, and end-of-life disposal plan.

They are made out of galvanized steel. According to Google, galvanized steel lasts 75-100 years in normal atmospheric conditions.

I am guessing the plastic wheels will break before the frame.

Does the new equipment replace older equipment?

If yes, will you retire/surplus the old equipment? If not, where will it be stored and what are the storage costs?

Replace the old equipment. Save what is in good, useable condition, throw out the rest. No storage costs.

SECTION 7 – Total Cost of Ownership & Sustainability *(continued)*

Operator		Maintenance & Repair	
Primary Operator	Jason Craighead	Who will perform maintenance & repairs?	Jason Craighead
Does the work align with current position duties?	Yes	Does the work align with current position duties?	No
Cost to train primary operator:	0.00	Cost to train for maintenance and repairs:	0.00
Estimated hours equipment will be used per month:	12	Estimated hours per month:	0

Comments:

I fix most of the equipment that is specific to the courses I teach. If I cannot, I put in a work order request.

FOAP (Budget) for Recurring Costs: _____ - _____ - _____ - _____
Fund Org Account Program

Estimated Lifespan of Equipment: 20 years

Part A: Initial Start-Up Costs	Cost (\$)	Notes
Equipment / Materials	\$2,008.32	
Shipping & Delivery	\$195.60	shipping
Installation	\$0.00	
Operator Training	\$0.00	
Facilities Modification	\$0.00	
Other	\$205.85	tax
Discounts (enter as positive)	\$0.00	
Subtotal	\$2,409.77	
Part B: Annual Operating Costs	Cost (\$)	Notes
Service / Maintenance	\$0.00	
Part Replacement	\$0.00	
Software Licensing	\$0.00	
Supplies	\$0.00	
Vendor Calibration / Standardization	\$0.00	
Storage	\$0.00	
Other	\$0.00	
Subtotal	\$0.00	

Overall Cost (Start-Up + Annual) \$2,409.77

APPROVALS & SIGNATURE ROUTING

Before signing below, please confirm all fields are completed, the information is correct, and the request is for allowable items. A vendor quote must be attached **before** the form is submitted.

1  Quote (Preferred Vendor)

Title	Signature	Date
Requestor:	<i>Jason Craighead</i>	10/13/2026
Division Dean:	<i>Michael A. McQuiston</i>	10/16/2026
Vice President:	<i>Nan Ho</i>	10/16/2026
College Technology Services Manager:	<i>Stephen Gunderson</i>	10/20/2026
M&O Director:	<i>JOHN SEYBERT</i>	10/20/2026
Vice President, Administrative Services:	<i>Sean Brooks</i>	10/26/2026

REFERENCE: IER Process Flow

1	Requestor submits completed packet to Division Dean
2	Dean reviews and forwards to Vice President
3	Vice President reviews and forwards to Executive Assistant of Administrative Services
4	Executive Assistant logs request; forwards to M&O and IT for technical review
5	RAC reviews and scores requests
6	Executive Assistant compiles final rankings for RAC review
7	RAC Co-Chairs meet with College President to discuss ranked requests
8	President issues approval memo to RAC
9	RAC notifies requestors of approved requests and any additional steps (e.g., additional quotes, board packet)
	<i>For requests that meet the board threshold, Purchasing will initiate the RFP (bid) process in collaboration with the requestor. Purchasing will notify the requestor of the winning bid/vendor. Bid process takes approximately 6 weeks.</i>
10	Requestor submits Requisition with updated quote(s) (itemization not required on Reqs for IERs) see example
11	Business Office reviews and enters requisitions into Banner; forwards requests to Purchasing*
	<i>*For board requests, bid process must be completed first, then requisition submitted to Business Office for entry into Banner, then Division submits board packet with copy of req entered into Banner (note Banner Doc # on packet).</i>

Questions? Contact the [RAC Co-Chairs](#) or the [Executive Assistant, Administrative Services](#).



Date	Quote #
10/12/26	100435

Phone	Fax
800-688-6709	860-599-8448
www.anthem-sports.com	

Quote for:
Las Positas College Accounts Payable 3000 Campus Hill Drive Livermore, CA 94551 US 925-424-1253

Ship To
Las Positas College Jason Craighead 3000 Campus Hill Drive Livermore, CA 94551 USA 925-424-1253

Ref# / P.O. Number		Terms	Qt.CSR			
		Net 30	AH			
Anthem Part #	Description		Qty	u/m	Price	Total
A60-687	Hawkeye Archery Monster Target Stand (b/o 12/21/26)		12	ea	167.36	2,008.32
1	Shipping & Handling				195.60	195.60
	Sales Tax (TAX CAN BE REMOVED with tax certificate provided to Anthem Sports)				205.85	205.85

Total	\$2,409.77
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Return Policy: You may return any new or unused items in original packaging for a refund within 30 days. Email info@anthem-sports.com or visit www.anthem-sports.com/EasyReturns for details and exclusions.



CHABOT – LAS POSITAS COMMUNITY COLLEGE DISTRICT

Vendor Profile Application

Return Completed Form to:

Contact Person Requesting Your Services

PLEASE TYPE OR PRINT.

For questions regarding this form or the application process, please contact the Purchasing Department at (925) 485-5230.

1. Vendor Name: <u>Anthem Sports, LLC</u> DBA (if any): _____ Check payable to <u>Anthem Sports, LLC</u>	
2. This information must be supplied. If not , the application will be returned. W9 form Required. Federal ID Number <u>04</u> - <u>3702629</u> or Social Security Number _____ - _____ - _____ A. Federal Tax Classification ☒ Individual/Sole Proprietor (S) ☐ Joint Venture (J) ☐ Partnership ☐ Single-Member LLC ☐ Corporation (C), State where incorporated _____ B. Is it a Non-Profit Organization? ☐ Yes ☐ No , If yes provide Tax-Exempt Form C. Business Start/Incorporation Date ____/____/____	
3. Addresses A. <u>Primary/Mailing</u> Street <u>2 Extrusion Drive</u> City <u>Pawcatuck</u> Zip Code <u>06379</u> Primary Contact Name <u>Sales</u> Phone (<u>800</u>) <u>688</u> - <u>6709</u> Ext. _____ Fax (_____) _____ - _____ Email <u>Sales@Anthem-Sports.com</u> B. <u>Order (for Purchase Orders, if different from above)</u> Street _____ City _____ Zip Code _____ Primary Contact Name _____ Phone (_____) _____ - _____ Ext. _____ Fax (_____) _____ - _____ Email _____ C. <u>Remittance (for checks if different from above)</u> Street _____ City _____ Zip Code _____ Primary Contact Name <u>Heidi</u> Phone (_____) _____ - _____ Ext. _____ Fax (_____) _____ - _____ Email <u>Heidi@Anthem-Sports.com</u>	
4. Vendor Category ☐ Disabled Veteran ☐ Minority Owned ☐ Small Business ☐ Women Owned	
5. Type of Business: Check the one which best describe your company: ☐ Broker ☐ Manufacturer ☐ Manufacturer's Rep ☐ Wholesaler ☒ Retailer <u>Service</u> ☐ Architect, Engineer, Construction ☐ Professional ☐ Other	
6. Sales Tax Collection ☒ Collects all Sales/Use Tax for Alameda County ☐ Collects Selected Taxes _____ % ☐ Does not collect Sales Tax California Seller or Use Tax Permit Number <u>244402304</u> Do you supply recycled products? ☐ Yes ☐ No	
7. Type of commodities or services that your business provides <u>Sporting goods/equipment</u>	
8. Name of person completing the form Name <u>Heidi Blais</u> Title <u>AP/AR</u> Phone No. <u>800-688-6709</u> Signature <u>HBlais</u> Date <u>10/13/26</u> Email Address: <u>Heidi@Anthem-Sports.com</u>	

DO NOT COMPLETE – For CLPCCD use only ☐ New ☐ Updated

Received by Purchasing on _____ VENDOR NO. _____

**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.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Anthem Sports, LLC	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☒ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) S Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐	
	5 Address (number, street, and apt. or suite no.). See instructions. 2 Extrusion Dr. 6 City, state, and ZIP code Pawcatuck CT 06379 7 List account number(s) here (optional)	Requester'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 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. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-				-	
or								
Employer identification number								
0	4	-	3	7	0	2	6	2 9

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 <i>[Signature]</i>	Date <i>1/1/2024</i>
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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.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441-1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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, but are not limited to, 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, as described in item 4 under "By signing the filled-out form" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

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

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

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **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 for 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 on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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 2.

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

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. owner'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 owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. 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, enter it on line 2.

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

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 U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

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

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

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(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) entered on the line 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(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, 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)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered or such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: 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. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or TIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 item 1, 4, or 5 below indicates 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. Exempt payees, see *Exempt payee code*, earlier.

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

²Circle the minor's name and furnish the minor's SSN.

³You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

***Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

****For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.**

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, 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 even 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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, *Identity Theft Information for Taxpayers*.

Victims of identity theft who are experiencing economic harm or a systemic 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 877-777-4778 or TTY/TDD 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 (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories 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 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.