




# BULLETIN

**SUBJECT:** DONATIONS AND GIFTS POLICY **2023-24 NO. BS-32**

**TO:** All School Sites and Departments

**DATE:** March 19, 2024

**PREPARED BY:** Edward John Tagaca,  
Office Assistant,  
Fiscal Services **DEPARTMENT:** Accounting Services

**REVIEWED BY:** Cindy Tao,  
Director III, Accounting Services **APPROVED:**   
Janea Marking,  
Chief Business &  
Operations Officer

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According to **Board Policy 3290 on Gifts, Grants, and Bequests**, the Board of Education may accept any bequest or gift of money or property on behalf of the district. It is the District's duty to protect public funds and assets, ensuring that all donations are utilized for their designated purposes and in alignment with district policies and guidelines.

Please reference the **Donations and Gifts Guidelines**. The purpose of the donation guidelines is to establish a systematic process governing the acceptance, valuation, and acknowledgment of all forms of grants, gifts, and donations received by any central office department or school, including dependent charter schools. This policy aims to instill practices that effectively protect public funds, ensure accountability, and guarantee compliance with all state and federal laws.

Please complete the **Record of Donations and Gifts Form (ACC – F022)** **BEFORE** accepting donations, including those for student body organizations. Examples of donations include items other than cash such as instructional materials, supplies, athletics, equipment, technology, vehicles, etc. The Record of Donations and Gifts Form and Guidelines are located on the Accounting Services webpage <http://www.scusd.edu/accounting-services-documents-and-bulletins>.

However, this form is not required for donations made in exchange for student participation in field trips, P.E. Clothes, fundraisers, enrichment classes, and any other tangible benefit received in exchange for the donation. When depositing funds collected for the above mentioned purposes, please send any documentation used to solicit the donation along with the deposit detail to the Accounting Services.

Donations made through a 3rd party such as GoFundMe are not tax deductible to the donor as they are not donated directly to the District. The District will not provide a tax deductible receipt to these donors. Also, students and employees of the District shall not act on behalf of commercial agents for fundraising during school hours or contract time.

Also note that official documentation from the donor will be required if donation is for pay specifications. If you have questions please feel free to contact Accounting Services at (916) 643-7894.

Attachments: [Donations and Gifts Guidelines](#)  
[Record of Donations and Gifts Form \(ACC – F022\)](#)  
[Detail Deposit Form \(ACC-F017\)](#)  
[ASB Deposit Summary Form \(ACC-F019\)](#)  
[BP Gifts, Grants And Bequests 3290](#)  
[BP District And School Web Sites 1113](#)  
SCUSD W9



## Donation and Gift Guidelines

**Purpose**

The intent of the donation guidelines is to establish a district process governing the acceptance, valuation, and recognition of all types of grants, gifts, and donations received by any central office department or school, including dependent charter schools. This policy is intended to create practices that adequately safeguard public funds, provide for accountability, and ensure compliance with all state and federal laws.

**General Policy Statements**

1. "Public funds" are defined as money, funds, and accounts, regardless of the source from which the funds are derived, that are owned, held, or administered by the state or any of its political subdivisions, including districts or other public bodies. All monies received through donations, gifts, or sponsorships are considered public funds.
2. All gifts, grants and bequests shall become district property and must be approved and accepted by the Governing Board.
3. All gifts, grants and bequests will be presented to the Board on a monthly basis for approval and recognition.
4. All funds, property, or goods donated become public funds and the property of the District, and should be used for the purpose for which they were donated and in accordance with state and District policies.
5. The District recognizes that fundraising efforts, donations, gifts, sponsorships, and public support vary among schools. The District is committed to appropriate distribution of unrestricted funds and the management of donations and gifts to ensure that the educational opportunities for all students are equal and fair.
6. The District is committed to principles of gender equity and compliance with Title IX Guidance "Sex Discrimination in Education." The District reserves the right to decline or restrict donations, gifts, and fundraising proceeds, including those that might result in gender inequity or a violation of Title IX. The benefits derived from donations and gifts should be equitable for all students, comply with Title IX, and be in agreement with California Constitution Article 9 Education.
7. Donors may donate directly to a school, if applicable, for tax purposes. The donation or gift shall follow the District's policies and procedures.
8. The District's central departments and individual schools will comply with all applicable state and federal laws; the State procurement code; State Board of Education rules, including construction and improvements, IRS Publication 526 "Charitable Contributions;" other applicable IRS regulations, and the District's Board Policy 3290 "Gifts, Grants and Bequests".
9. The collection of funds or assets associated with donations, gifts, or sponsorships will comply with the District's cash receipting policies. The expenditure of any public funds associated with donations, gifts, or sponsorships will comply with the District's cash disbursement policies.
10. Donations, whether in-kind, cash, or otherwise, shall be complete transfers of ownership, rights, privileges, and/or title in or to the donated goods or services and become exclusive property of the District upon delivery.
11. District employees may not direct operating expenditures to outside funding sources to avoid district procurement rules (operating expenditures include equipment, uniforms, salaries or stipends, improvements or maintenance for facilities, etc.).
12. District employees must comply with the District's procurement policies and procedures, including complying with obtaining competitive quotes; bid splitting; and not accepting gifts, gratuities, or kickbacks from vendors or other interested parties.
13. Donations and gifts should be accounted for at an individual contribution level.
14. Donations, gifts, and sponsorships shall be directed to the District, district program(s), school, or school program(s). Donations, gifts, and sponsorships shall not be directed at specific district employees, individual students, vendors, or brand name goods or services.
15. Donations or gifts shall not be accepted that advertise or depict products that are prohibited by law for sale or use by minors, such as alcohol, tobacco, or other substances that are known to endanger the health and well-being of students.

**General Policy  
Statements, cont.**

16. Donations, gifts, and sponsorships given by vendors to specific programs (e.g., drama, sports teams) or classes shall be evaluated for compliance. As required by state law, donations will only be accepted where there is no expectation or promise, expressed or implied, of remuneration or any undue influence or special consideration. District employees are not permitted to accept personal payment or gratuities in any form from a vendor or potential vendor as a precondition for purchase of any product or service.
17. All charitable donations to the District or individual school or school program will be provided with an acknowledgement of contributions from the district. These receipts will be generated with information provided on the "Record of Donations and Gifts" form and provided to donor after Board acceptance.

**Procedures for  
Donations, Gifts,  
and Sponsorships**

1. Types of Donations, Gifts, and Sponsorships
  - a. Cash Donations
    1. Cash donations are welcomed and may be accepted from private individuals, companies, organizations, clubs, foundations, and other appropriate entities.
    2. All cash donations and gifts shall become district property and must be approved and accepted by the Governing Board.
    3. A donation budget will be established for the individual department or school.
    4. If a donation is for a group/organization, cash or check will be received and held in the custody of the student body pending Board authorization.
    5. Purchases paid for with donated funds must follow the same procedures as all district purchases.
    6. Donations may be used to fund or enhance programs, facilities, equipment, supplies, services, etc. Donors may condition a gift for a particular use.
    7. Donations may never be used to purchase or pay for illegal items, including alcoholic beverages, fire arms, items of a religious nature, employee bonuses, or other items not allowed by law.
  - b. Donor and Business Partner Recognition
    1. Donor and business partner recognitions may be placed on equipment, furniture, and other donated gifts that are not considered capital or fixed assets. Non-permanent recognitions may be placed on district buildings or structures with written approval from the Superintendent. The Board may grant approval for the naming of buildings, structures, rooms, or other district facilities.
    2. Communications Office may authorize banners, flyers, posters, signs, or other notices recognizing a donor or school business partner. Such materials shall feature the school-business partnership and not promote or endorse the business named.
  - c. Equipment, Supplies, or Goods

The District or individual schools may accept donated equipment, supplies or goods for use in the District or individual schools or school programs. However, equipment, vehicles, supplies and materials (examples: paint, cleaning products, lab materials, used technology, etc.) must be inspected and receive clearance from a district official before forwarding for the Board for approval and acceptance. These items shall be valued at the fair market value at the time of the contribution. If advertising or other services are offered in exchange for the donation or gift, this may alter the valuation amount.
  - d. Instructional Materials and Gift Books

The District or individual school may accept instructional materials and gift books. However, all instructional materials must be evaluated to ensure materials meet district criteria.
  - e. Corporate Sponsorships

The District may enter into a corporate sponsorship agreement with the approval of the Superintendent or designee. Sponsorship agreements may include educational, athletic, or other program or activity that will allow advertisement or promotion.



# RECORD OF DONATIONS AND GIFTS

(Instructions provided on reverse side)

Name of Donor: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip Code: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Email: \_\_\_\_\_

### Part 1 – Donation Information

I/We wish to donate to \_\_\_\_\_ school site/department for the following program, grade, or activity (including Student Council, ASB, or school club), \_\_\_\_\_

\_\_\_\_\_

#### Type of Donation

- Cash/check \$ \_\_\_\_\_ (Please make checks payable to the school or SCUSD)
- Supplies, equipment, property, etc. (estimated value) \$ \_\_\_\_\_
- Sponsorship \$ \_\_\_\_\_

#### Please check the box below that applies to this donation

- Donation is intended for a group/organization accounted for within the school's Student Body Fund (ASB). The donation (check/cash) will be deposited into the Student Body Fund account.
- Donation is unrestricted or intended for a District program (includes school site events/activities, not intended for school's groups/organizations.).

**Part 2 – Donation Other than Cash** - Equipment, vehicles, materials (examples: paint, cleaning products, lab materials, used technology, etc.) and instructional materials must be inspected/evaluated by the appropriate district official and cleared before Board approval and acceptance. Please contact the appropriate department for an inspection or evaluation appointment.

Description of Donation/Gift (Complete description of article, including serial number, etc.) \_\_\_\_\_

\_\_\_\_\_

**District Official Inspection:** Cleared  Not Cleared  Signature: \_\_\_\_\_

**Part 3 – Tax Receipt** - This form is a temporary receipt until the Board acts to formally accept the charitable donation to a District program or school. Upon Board acceptance a letter will be issued to the Donor at the address listed on this form.

### Part 4 – School Site/Department Representation

I understand the legal title to the funds/property being donated transfers to public funds and the property of the District. The District will ensure the donation is used as intended and in accordance with state and federal laws.

Administrator Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Send form to Accounting Services Box 802-A**

<b>Business Services Use Only:</b>		
Budget Code: _____	Amount: \$ _____	Date Posted: _____

# Procedure for Recording Donations and Gifts to the District

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Sacramento City Unified School District welcomes donations for our schools, and encourages community partnerships. Upon the recommendation of the school/department administrator, the Governing Board must formally approve and accept donations. Our Board evaluates donations for any conditions or restrictions imposed by the donor with respect to district goals, strategies, and success of our students.

## **Distribution of this Form**

1. Copy to donor (preliminary receipt)
2. Retain copy at site/department for your records
3. Send original form to Accounting Services Box 802-A. **Include the following:**
  - a. If donation is unrestricted or intended for a District program, include cash/check and Detail Deposit Form (ACC-F017) with your Record of Donations and Gifts form.
  - b. If donation is intended for a group/organization accounted for within the school's Student Body Fund (ASB), deposit (check/cash) into the Student Body Fund account. Forward to Accounting a copy of the ASB Deposit Summary Form (ACC-F019) and deposit slip with your Record of Donations and Gifts form.

## **All Donations and Gifts**

- This form must be completed by the donor and receiving school/department administrator if donation or gift is recommended to meet the needs of the district's vision and philosophy for students.
- All funds, property, or goods donated become public funds and the property of the District, and should be used for the purpose for which they were donated and in accordance with state and district policies.
- All charitable donations to a District program or individual school must be approved and accepted by the Governing Board before a donation budget is established for the individual school/department for the donated amount.
- For more information, please refer to the district's Donation and Gift Guidelines.

## **Supplies and Other Gifts**

- Gifts that consist of supply items should be held by the accepting administrator until Board acceptance. After the Board has accepted the gift, supply items may be forwarded to the intended recipient.
- Any type of supplies or materials (instructional and non-instructional) (examples: paint, science lab materials, cleaning products, etc.) that should be inspected and evaluated for health and welfare of students must receive clearance from the district official using the Record of Donations and Gifts form before Board approval and acceptance.
- For more information, please refer to the district's Donation and Gift Guidelines.

## **Cash/Checks**

- Forward a copy of the Record of Donations and Gifts form with cash/check. (See instructions above under "Distribution of this Form.")
- Upon Board approval, the funds will be credited to your site's donation account.

## **Equipment or Vehicles**

- Gifts of equipment, including used technology, or vehicles must receive clearance from the appropriate department administrator in charge of inspection for the specific type of gift before going to the Board for approval and acceptance.
- Equipment or vehicles not cleared for acceptance should be returned to the donor immediately by the receiving administrator. Please write "VOID" over the form and retain a copy at your site/department.

## **Board Acceptance**

- Following completion of the process above, all charitable donations or gifts to a District program or school will be formally accepted by the Board and a donation acknowledgement letter will be issued as the donor's official receipt.

**Procedures for Donations, Gifts, and Sponsorships cont.**

2. Approval and Acceptance of Donations, Gifts, and Sponsorships
  - a. Donations, gifts, and sponsorships must be documented on the District’s “Record of Donations and Gifts” form. This form must be completed and distributed as instructed on the form.
  - b. Approval Level  
Money, goods, supplies, or in-kind donations, gifts, or sponsorships of any value, recommended by the site administrator must formally receive approval and acceptance by the Governing Board.

**Capital Donations or Gifts/Large Donations or Gift Projects**

1. All donations, gifts, corporate sponsorships for construction, maintenance, facilities renovation or improvement and other capital equipment purchases must be approved in writing by the Chief Business Officer, Chief Operations Officer, the Superintendent or designee, and the Board. Prior to the initiation of a large capital drive or specific fundraising drive, the following will be provided to the Chief Business Officer and Chief Operations Officer for evaluation and recommendation to the Superintendent:
  - a. Prospective construction, maintenance or renovation plans and estimated costs
  - b. Proposed naming opportunities
  - c. Proposed donation or gift timeline
  - d. Loans or financing agreements
  - e. Ongoing maintenance requirements and costs
  - f. Assurances of compliance with Title IX
2. The Superintendent will make a recommendation to the Board. The Board reserves the right to tentatively approve plans, pending donations, gifts, equity, or other conditions.
3. All physical facilities are owned and operated by the District.
4. No part of any school facility or capital equipment may be named for a donor without the express written consent of the Board. The District shall only grant naming opportunities that are consistent with the mission and educational objectives of the district. Decisions regarding naming opportunities are within the sole discretion of the Board.

**Advertising**

1. Schools may have relations with community organizations by publicizing services, special events and public meetings of interest to their students and parents.
2. The District has a right to refuse any advertising that does not benefit students, and enhance and support the basic educational mission of the District.
3. All advertising materials must be approved by the Communications Office before distribution.
4. Materials will be approved or denied based upon Board Policy 1325 “Community Relations.”
5. Students and employees of the District, including teachers and administrators, shall not act as or on behalf of commercial agents during school hours or contract time.

**Prohibitions**

Donations shall not be accepted that advertise or depict tobacco and alcoholic products or any other materials or products that may not legally be used by school age children or are otherwise not in compliance with state, district, or school rules; are harmful to the health and welfare of students; are exploitive or unduly intrusive into the classroom or home; would detract from or interfere with student learning; would conflict with the educational mission of the schools; would commercialize or damage the image of the District or the schools; or to pay or purchase gift cards and gift certificates, items of a religious nature, or employee bonuses.

**Board of Education Policy Reference**

Board of Education Policy	Policy Number
Gifts, Grants and Bequests	BP 3290
Community Relations	BP 1113

**Accounting  
Services Form  
Reference**

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Click on the following link to access the forms referenced:

- [Record of Donations and Gifts form](#)
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## Deposit Detail

Date: \_\_\_\_\_

Site: \_\_\_\_\_

Preparer: \_\_\_\_\_

Source of Funds: \_\_\_\_\_

<b>Cash:</b>	1's	_____	-
	5's	_____	-
	10's	_____	-
	20's	_____	-
	50's	_____	-
	100's	_____	-
	Coins	_____	-

Total Cash:       **\$**               -

**Checks:**

Account Name on Check	Check Number	\$ Amount	Requisition # <sup>1</sup>
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
Check(s) Total:		<b>\$</b> -	

Total of additional checks continued on page 2:   \$       -

**Deposit Grand Total:**   \$       -

Deposit Account(s): \_\_\_\_\_

Budget Code(s):	\$ Amount
-    -    0-	\$       -
-    -    0-	\$       -
-    -    0-	\$       -

**Send original to Box 802A, a copy to your budget technician, and retain a copy for your records**

<sup>1</sup> Include requisition number if applicable for refund checks

## Deposit Detail

Checks continued...

Account Name on Check	Check Number	\$ Amount	Requisition # <sup>1</sup>
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		-	
		-	
Check(s) Total:		<b>\$</b> -	

# ASB Deposit Summary

\_\_\_\_\_  
Name of School

\_\_\_\_\_  
Date of Deposit

Date Rec'd:	Received From:	Receipt / Ref No.	ASB Account Number & Name	Category or Sub-Group	
What fundraiser generated this money? What will it be used for?					Receipt Amount
					\$

Date Rec'd:	Received From:	Receipt / Ref No.	ASB Account Number & Name	Category or Sub-Group	
What fundraiser generated this money? What will it be used for?					Receipt Amount
					\$

Date Rec'd:	Received From:	Receipt / Ref No.	ASB Account Number & Name	Category or Sub-Group	
What fundraiser generated this money? What will it be used for?					Receipt Amount
					\$

Date Rec'd:	Received From:	Receipt / Ref No.	ASB Account Number & Name	Category or Sub-Group	
What fundraiser generated this money? What will it are used for?					Receipt Amount
					\$

Date Rec'd:	Received From:	Receipt / Ref No.	ASB Account Number & Name	Category or Sub-Group	
What fundraiser generated this money? What will it be used for?					Receipt Amount
					\$

<b>Total Deposit to Bank of America</b> (Amount must match bank receipt)	\$
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\_\_\_\_\_  
Preparer's Signature

\_\_\_\_\_  
Principal's Signature

*Please attach bank receipt – MANDATORY*  
*Optional: Cash Count Sheet, Record of Donation, Activity Income Statement, Copies of Checks, etc.*

# Sacramento City USD

## Board Policy

### Gifts, Grants And Bequests

BP 3290

#### Business and Noninstructional Operations

The Governing Board may accept any bequest or gift of money or property on behalf of the district. While greatly appreciating suitable donations, the Board discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 3315 - Relations with Vendors)

Before accepting a gift, the Board shall consider whether the gift:

1. Has a purpose consistent with the district's vision and philosophy
2. Begins a program which the Board would be unable to continue when the donated funds are exhausted
3. Entails undesirable or excessive costs
4. Implies endorsement of any business or product

(cf. 1325 - Advertising and Promotion)

The Board shall carefully evaluate any conditions or restrictions imposed by the donor in light of district philosophy and operations. If the Board feels the district will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

Gift books and instructional materials shall be accepted only if they meet regular district criteria.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

All gifts, grants and bequests shall become district property. Donors are encouraged to donate all gifts to the district rather than to a particular school. At the Superintendent or designee's discretion, a gift may be used at a particular school.

Legal Reference:

EDUCATION CODE

1834 Acquisition of materials and apparatus

- 35162 Power to sue, be sued, hold and convey property
- 41030 School district may invest surplus monies from bequest or gifts
- 41031 Special fund or account in county treasury
- 41032 Authority of school board to accept gift or bequest; investments; gift of land requirements
- 41035 Advisory committee
- 41036 Function of advisory committee
- 41037 Rules and regulations

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 16, 1998 Sacramento, California

reviewed: November 5, 2001

# Sacramento City USD

## Board Policy

### District And School Web Sites

BP 1113

#### Community Relations

To enhance communication with students, parents/guardians, staff, community members and the public at large, the Governing Board encourages the development and ongoing maintenance of district and school web sites on the Internet. Web sites shall support the educational vision of the district and shall be consistent with the district's plans for communications and media relations.

(cf. 0000 - Vision)

(cf. 0200 - Goals for the School District)

(cf. 0440 - District Technology Plan)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

(cf. 3312 - Contracts)

(cf. 4040 - Employee Use of Technology)

(cf. 5124 - Communication with Parents/Guardians)

(cf. 5145.2 - Freedom of Speech/Expression: Publications Code)

(cf. 6010 - Goals and Objectives)

(cf. 6145.3 - Publications)

(cf. 6145.5 - Student Organization and Equal Access)

(cf. 6162.7 - Use of Technology in Instruction)

(cf. 6163.4 - Student Use of Technology)

The Superintendent or designee shall develop guidelines regarding the content of district and school web sites which shall include standards for the ethical and responsible use of information and technology. These guidelines shall be consistent with law, Board policy and administrative regulation.

District and school web sites shall not include content which is obscene, libelous or slanderous, or which creates a clear and present danger of inciting students to commit unlawful acts on school premises, violate school rules or substantially disrupt the school's orderly operation.

Any links to external sites shall follow the same guidelines applicable to district and school web sites.

The Superintendent or designee shall ensure that copyright laws are not violated in the use of material on district or school web sites.

(cf. 4132/4232/4332 - Publication or Creation of Materials)

(cf. 6162.6 - Use of Copyrighted Materials)

## Content

The Superintendent or designee shall ensure that web site content protects the privacy rights of students, parents/guardians, staff, Board members and other individuals.

No personal information about students or their parents/guardians, including phone numbers, home addresses or e-mail addresses, shall be published on a district or school web page.

Student directory information shall not be published if parents/guardians have requested that it be withheld.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)

(cf. 5125 - Student Records)

(cf. 5125.1 - Release of Directory Information)

(cf. 5145.1 - Privacy)

Photographs of students shall be used only with written permission from the students' parents/guardians.

Home addresses or telephone numbers of staff members shall not be posted.

District and school web sites shall not post the home address or telephone number of any elected or appointed official without the prior written permission of that individual. (Government Code 6254.21)

(cf. 1100 - Communication with the Public)

No public safety officer shall be required as a condition of employment to consent to the use on the Internet of his/her photograph or identity as a public safety officer for any purpose if that officer reasonably believes that the disclosure may result in a threat, harassment, intimidation or harm to the officer or his/her family. (Government Code 3307.5)

(cf. 3515.3 - District Police/Security Department)

The Superintendent or designee may establish standards for the design of district and school web sites in order to maintain a consistent identity, professional appearance and ease of use.

Staff and students may submit materials for web site publication to the district or school webmaster who shall ensure that the content adheres to district guidelines and policies.

Legal Reference:

EDUCATION CODE

35182.5 Contracts for advertising

35258 Internet access to school accountability report cards

48907 Exercise of free expression; rules and regulations

48950 Speech and other communication

49073 Release of directory information

60048 Commercial brand names, contracts or logos

#### GOVERNMENT CODE

3307.5 Publishing identity of public safety officers

6254.21 Publishing addresses and phone numbers of board members

#### UNITED STATES CODE, TITLE 17

101-1101 Federal copyright law

#### UNITED STATES CODE, TITLE 20

1232g Federal Family Educational Rights and Privacy Act (FERPA)

#### CODE OF FEDERAL REGULATIONS, TITLE 16

312.1-312.11 Children's Online Privacy

#### COURT DECISIONS

Aaris v. Las Virgenes Unified School District, (1998) 64 Cal.App.4th 1112

Perry Education Association v. Perry Local Educators' Association, (1983) 460 U.S. 37

Board of Education, Island Trees Union Free School District, et.al. v. Pico, (1982) 457 U.S. 853

Policy SACRAMENTO CITY UNIFIED SCHOOL DISTRICT

adopted: November 5, 2001 Sacramento, California



# Request for Taxpayer Identification Number and Certification

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

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

<b>Print or type.</b>	<b>See Specific Instructions on page 3.</b>	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.                  SACRAMENTO CITY UNIFIED SCHOOL DISTRICT</p> <p><b>2</b> Business name/disregarded entity name, if different from above</p>	
		<p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC    <input type="checkbox"/> C Corporation    <input type="checkbox"/> S Corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input checked="" type="checkbox"/> Other (see instructions) ▶ <span style="margin-left: 100px;">Public Schools</span></p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) <u>3</u></p> <p>Exemption from FATCA reporting code (if any) <u>C</u></p> <p style="font-size: small;">(Applies to accounts maintained outside the U.S.)</p>
		<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions. 5735 47TH AVENUE</p> <p><b>6</b> City, state, and ZIP code SACRAMENTO, CA 95824</p>	<p>Requester's name and address (optional)</p>
		<p><b>7</b> List account number(s) here (optional)</p>	

**Part I Taxpayer Identification Number (TIN)**

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

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

<b>Social security number</b>									
<b>or</b>									
<b>Employer identification number</b>									
9	4	-	6	0	0	2	4	9	1

**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.

<b>Sign Here</b>	Signature of U.S. person ▶ Cindy Tao <small>Digitally signed by Cindy Tao Date: 2023.05.16 10:18:23 -0700</small>	Date ▶
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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](http://www.irs.gov/FormW9).

### Purpose of Form

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

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

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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

**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.

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 on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/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 2.

d. **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. 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 a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). 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. 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, “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 on line 2.

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### 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 in 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 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 dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 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
- 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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) written or printed 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 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)(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 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(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, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *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](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

**Caution:** A disregarded 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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
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 <sup>4</sup>
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

For this type of account:	Give name and EIN of:
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> List 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List 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.) Also see *Special rules for partnerships*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, 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 may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto: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 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.