

NAVAJO NATION
DEPARTMENT OF CHILD CARE AND
DEVELOPMENT (DCCD)

INVITATION TO BID
DCCD HARDWARE REFRESH

DIVISION OF FINANCE –
PURCHASING

BID No. 25-08-3851DB

INVITATION TO BID
BID #25-08-3851DB

PROJECT TITLE: DCCD Hardware Refresh

PROPOSAL DUE DATE: September 15, 2025

Primary Contact Person: Riley Wilson, Senior Accountant
Phone: (928) 871-6629
Email: riley.wilson@ndcfs.org

Bids using FedEx, UPS, postal mail, or personal delivery must be submitted to:

Navajo Nation Department of Child Care and Development
Attn: Riley Wilson, Senior Accountant
47552-B State Highway 264
P.O. Box 2425
Window Rock, AZ 86515

Bids may be electronically mailed to: riley.wilson@ndcfs.org

PROPOSAL: All interested parties are invited to review and respond to this Invitation to Bid (ITB) at their discretion. Respondents are instructed to contact Riley Wilson, Senior Accountant, via email at riley.wilson@ndcfs.org for all questions about the contents of this ITB. For technical questions, please contact Chris Wright, Technical Project Manager, via email at chris.wright@nntanf.org.

GUIDELINES FOR THE INVITATION TO BID

I. DESCRIPTION OF THE ORGANIZATION

The Navajo Nation Department for Child Care and Development (DCCD) administers the Child Care and Development Fund (CCDF) grant to provide affordable, high-quality childcare services for low-income Navajo families. The program supports parents who are working, attending school, or participating in job training by offering subsidies for various types of care, including tribally operated centers, licensed providers, and relative care. DCCD promotes school readiness and healthy development for children from infancy through age 13, while ensuring provider compliance with health and safety standards. The program also emphasizes parental choice, community outreach, and culturally responsive care, all while preserving tribal sovereignty and flexibility in service design.

II. SCOPE OF CONTRACT

A. Procurement of Technology Products and Support Services

This ITB outlines the requirements for procuring various technological products and associated support services. The scope of this contract includes the supply and delivery of specified equipment and solutions from qualified vendors who maintain authorized partnerships with the relevant original equipment manufacturers (OEMs).

B. Objective

To select one or more vendors to supply and deliver hardware, technology equipment, and associated goods to support operational and security needs. Vendors will also be responsible for including OEM support for the delivered products for at least three (3) years.

C. Scope of Products

Vendors shall provide pricing, delivery timelines, and support details for the following categories:

- **Computer Hardware:** Laptops, desktops, iPads, and related components.
- **Peripherals:** Scanners, dock monitors, webcams, printers, uninterruptible power supplies, headsets, keyboards, mice, and miscellaneous components.
- **Audio and Visual Equipment:** TVs, KVM, cabling, and miscellaneous components.

D. Delivery Requirements

All products must be delivered within a reasonable and specified lead time after purchase orders are issued. Vendors shall indicate typical delivery timelines for all items quoted in their responses.

E. Manufacturer Partnerships

Respondents must demonstrate and provide evidence of current and active partnerships or authorized reseller status with the proposed hardware and technology solutions manufacturers.

F. Support Services

Vendors must include at least a three-year (3) support term for all hardware and software solutions quoted in their proposals. This includes:

- Technical support
- Warranty facilitation
- Hardware replacement (as applicable)
- Software update/patch guidance (as applicable)

No implementation, installation, integration, or configuration services are required or to be included in this ITB.

G. Exclusions

This contract scope excludes any labor or services related to hardware or software systems' physical setup, implementation, installation, or configuration.

III. RESPONDENT REQUIREMENTS

All respondents must have the capabilities listed herein and must provide sufficient detailed information about the respondent's experience and expertise in meeting the following requirements:

- A. NDCFS prefers GSA-qualified vendors who can offer GSA schedule pricing. (GSA pricing not required if pricing beats GSA schedule pricing, or the products are not on the GSA schedule).
- B. The respondent must be an authorized reseller of all products listed in the SOW or be able to provide hardware and services from sources other than the grey or secondhand markets. All hardware must be considered NEW and not USED.
- C. The respondent must be able to provide the equipment listed in the SOW or source an appropriate replacement that meets or exceeds the specifications of the original product requested, with a justification for the adjustment.
- D. Where specific hardware manufacturers or models are specified, the respondent must provide the make/model to meet standardization requirements.
- E. Respondents are expected to collaborate with our team to integrate Autopilot configuration and deployment details into the system purchase and implementation process.

IV. SCOPE OF WORK

DCCD is seeking the following hardware, software, and services:

1. **Quantity 160 - Dell – Dell Pro 14 Premium Laptop - PA14250 with the following specifications:**

14-inch, Touch Gorilla Glass, QHD+ Tandem OLED, 400 nit, Low power, HDR, ComfortView+ 8 MP IP Cam, Intel Ultra 7 268V, vPro, 5.0 GHz, Win 11 Pro, 32 GB DDR5, 1 TB SSD, Intel BE201 Wi-Fi 7 2x2, Bluetooth 5.4, Wireless Card, 5G Qualcomm Snapdragon X72 Global 5G Model, eSIM+ Verizon, 60 Wh, ExpressCharge, 65W AC Adapter, 3\$ Power Cord 1M, ENERGT STAR Qualified, EPEAT 2018 Registered

- Warranty – 3 Years
2. **Quantity 160 - Dell – Dell Premier Wireless ANC Headset - WL7024:**
 - Warranty – 3 Years
 3. **Quantity 250 - Dell – Dell UltraSharp 27 Monitor – U2724DE:**
 - Warranty – 3 Years
 4. **Quantity 70 - Dell – Dell UltraSharp 34 Curved Thunderbolt Hub Monitor – U3425WE:**
 - Warranty – 3 Years
 5. **Quantity 241 - Dell – Dell Pro Premium Collaboration Keyboard – KB900:**
 - Warranty – 3 Years
 6. **Quantity 241 - Dell – Dell Premier Rechargeable Wireless Mouse – MS7421W:**
 - Warranty – 3 Years
 7. **Quantity 160 - APC - BR1500MS2**
 8. **Quantity 80 – Canon - imageFORMULA DR-S350NW scanners:**
 - Warranty – 3 Years
 9. **Quantity 160 – Samsonite – Samsonite Tectonic 2 Large Backpack – Black/Orange**
 10. **Quantity 160 - Dell – Dell EcoLoop Urban Sleeve 15-16**
 11. **Quantity 81 – Dell - Dell 24 UBS-C Hub Monitor – P2425DE:**
 - Warranty – 3 Years
 12. **Quantity 81 – Dell - Dell UltraSharp 4K Webcam – WB7022:**
 - Warranty – 3 Years
 13. **Quantity 81 – Dell - Dell Pro Micro Plus Desktop-QBM1250 – with the following specifications:**

Intel Core Ultra 7 265 vPro up to 5.3 GHz, Windows 11 Pro, 16 GB DDR5, 256GB SSD TLC, KM5221W – Keyboard & Mouse, Front Panel: 1 USB 3.2 Gen 2x2 (20 Gbps) Type-C Port, 1 USB 3.2 Gen 2 (10 Gbps) port, 1 USB 3.2 Gen 2 (10 Gbps) with PowerShare port, 1 headset port, Back Panel: 1 USB 3.2 Gen 2 (10 Gbps) Type-C port, 2 USB 3.2 Gen 2 (10 Gbps) ports, 1 USB 3.2 Gen 1 (5 Gbps), 3 DisplayPort 1.4a (HBR3 support) ports, 1 RJ45 (10/100/1000 Mbps) Ethernet port, 1 power-adaptor port, 1

optional module port (Thunderbolt 4 with DisplayPort 2.1 + USB 3.2 Gen 2 Type-C/HDMI 2.1 FRL/DisplayPort 2.1 (UHBR20)/VGA/USB Type C with DisplayPort Alt Mode/2 USB 3.2 Gen 2/PS2 and Serial/Serial Module/5G Optical Fiber/5GbE LAN NIC), 1 M.2 2230 slot for Wi-Fi and Bluetooth combo card, 2 M.2 2230/2280 Gen4 slots for solid-state-drive, 182 H x 36 W x 178 D, Weight: 1.22 Kg (minimum), 1.43 Kg (maximum), Intel Wi-Fi 6E, 2x2, 802.11ax, Bluetooth wireless card, internal antenna, Power 130 W AC Adapter, 7.4mm barrel

14. Quantity 1 – HP – HP DesignJet T850 Large Format Wireless Plotter Printer – 36” – 2Y9H0H#B1K:

- Warranty – 3 Years

15. Quantity 2 – HP – HP 738 300-ml Black DesignJet Ink Cartridge – 498N8A

16. Quantity 2 – HP – HP 738 300-ml Cyan DesignJet Ink Cartridge – 676M6A

17. Quantity 2 – HP – HP 738 300-ml Yellow DesignJet Ink Cartridge – 676M8A

18. Quantity 2 – HP – HP 738 300-ml Magenta DesignJet Ink Cartridge – 676M7A

19. Quantity 1 – Canon – Canon EOS Rebel T7 – Digital Camera EF-S 18-55mm IS II Lens + Body + Double Zoom Kit:

- Warranty – 4 Years

20. Quantity 30 – SideTrak – SideTrak Solo Pro 15.8” Freestanding Portable Monitor

21. Quantity 30 – Owl Labs - Meeting OWL 4+:

- Warranty – 3 Years

22. Quantity 30 – Owl Labs – Expansion Microphone

23. Quantity 160 – Dell – Dell Pro 7-in-1 USB-C Travel Hub

24. Quantity 160 – Anker – Anker Prime 27,650 mAh Power Bank (250W)

25. Quantity 13 – Anker – Anker SOLIX C1000 Portable Power Station

26. Quantity 60 - Canon – imageFORMULA R10 Personal Document Scanner Red - 0164T350:

- Warranty – 3 Years

27. Quantity 200 – Apple – 13-inch iPad Pro Wi-Fi + Cellular 1TB with nano-texture glass-Space Black

28. Quantity 200 – Apple – Logitech Combo Touch Keyboard Case for iPad Pro 13-inch (M4)

29. Quantity 200 – Apple – Apple iPad Pencils

30. Quantity 200 – Microsoft – Microsoft Intune Plan 1 Device Licenses

31. Quantity 1 – Sharp - Sharp AQUOS BOARD 4W-B86FT5U 4W-B series - 86" Class (85.6" viewable) LED-backlit LCD display - 4K - for education:

- Warranty – 5 Years

32. Quantity 2 – USB-A to USB-C Fiber Optic Cable – with the following specifications:

- 50 Foot, 10 Gbps, USB 3.2 Gen2 USB Cable, Ultra Slim & Long-Distance Type C Cable

33. Quantity 1 – MST Adapter – with the following specifications:

- DP to Dual HDMI MST HUB - Dual HDMI 4K 60Hz - DisplayPort Multi Monitor Adapter with 1ft / 30cm cable - DP 1.4 Multi Stream Transport Hub, DSC | HBR3 - DP to HDMI Splitter
34. **Quantity 1 – Samson - XPD2 Lavalier USB Digital Wireless System**
 35. **Quantity 1 – Samson – XPD2 Headset USB Digital Wireless System**
 36. **Quantity 1 – Oklahoma Sound – Oklahoma Sound Greystone Lectern with Sound (Charcoal)**
 37. **Quantity 2 – HDMI Cables – with the following specifications:**
 - 50-foot HDMI Cable, 4K 2 60 FPS, 18 Gb/s Bandwidth, DCI 4K Video Capable
 38. **Quantity 2 – Creative Labs Sound Blaster Play! 3 External USB Sound Adapter for Windows and Mac. Plug and Play**
 39. **Quantity 1 – Mount-It! – The Beast Heavy Duty Wall Mount for 60 to 110” Displays**
 40. **Quantity 1 – Monoprice – Monoprice Premium Full Motion TV Wall Mount Bracket Low Profile for 60” to 100” TVs up to 176lbs**
 41. **Quantity 2 – HOSA – HOSA CMM-110 Stereo Interconnect Cable – 3.5mm TRS Male to 3.5mm TRS Male 10 Foot**
 42. **Quantity 1 – SABRENT – Thunderbolt 4 KVM Switch, Peripheral Sharing with 3X Thunderbolt 4 USB-C 40 Gbps, 2X USB-C Charging (PD 3.0) | 4 USB Type A 3.2x2 10 Gbps, Supports 4K @ 144Hz / 8K @ 60 Hz DSC**
 43. **Quantity 1 – Hisense – Hisense 100" Class U7 Mini-LED ULED 4K UHD Google Smart TV – 100U75QG:**
 - Warranty – 4 Years
 44. **Quantity 3 – Anker – Anker Thunderbolt 4 Certified 6.6 Feet USB-C to USB-C Cable**
 45. **Quantity 1 – Monitor arm mount – with the following specifications:**
 - Fits monitors from 17” to 32”, Holds up to 20 lbs, VESA patterns of 75x75 and 100x100, c-clamp or grommet mount, and the convenience of a removable VESA head

V. REQUIREMENTS

The respondent will furnish a comprehensive proposal that meets the requirements in the Scope of Work, Scope of Contract, and Respondent Requirements sections of this ITB.

VI. EVALUATION PROCEDURES

A. Evaluation Criteria

Proposals will be evaluated by DCCD using the following criteria (maximum points listed):

- i. Proposal Content and Organization15 points
- ii. Methodology and timelines to complete the Scope of Work..... 50 points
- iii. Qualifications, Credentials, and Work experience in
working with Tribal Programs.....15 points
- iv. Cost breakdown (in a separate sealed envelope)20 points
- Possible Total Points..... 100 points**

B. Selection Criteria

DCCD will use the criteria outlined in VI (A) to evaluate and compare proposals submitted. The order in which they appear is not intended to indicate their relative importance. *If the respondent is a Navajo Nation business, then the priority status needs to be written clearly on the outside of the proposal package.*

DCCD shall not be obligated to accept the lowest-priced proposal, but shall make an award to the most responsible and responsive proposer whose proposal is most advantageous to and best serves the needs of DCCD and the Navajo Nation, taking into consideration the price and the evaluation factors set forth.

C. Applicable Federal Requirements

In the acceptance of Federal Funds, the DCCD is required to comply with all Federal and Tribal Laws and Regulations, including 45 Code of Federal Regulations Part 92, Uniform Administrative Requirements for Grants and Cooperative Agreements to States, and Local and Tribal Governments; Section 92.36 (e), (1) requiring the grantee to take all necessary affirmative steps to assure minority firms, women businesses and labor surplus area firms are used when possible, including complying with the Navajo Nation's Business Opportunity Act, 5 N.N.C., Subsection 201-215 and the Navajo Nation's Procurement Rules and Regulations.

VII. TYPE OF CONTRACT

When the contract is awarded to the successful respondent, the Navajo Nation will utilize the standard Service Contract to procure goods and services for this project.

VIII. PERIOD OF PERFORMANCE

The performance period will be determined and negotiated based on the timelines proposed by the respondent for completing the project.

IX. PAYMENT AND SUBMISSION OF INVOICES

- A. Payment for work performed under this contract will not exceed the contract amount.
- B. A request to modify, amend, or increase the contract amount must be submitted in advance in writing, agreed upon, and signed by both parties.
- C. Payments will be made to the contractor upon receipt of an original invoice(s) with original signature(s) and date(s) and detailed supporting documentation of the amount to be paid.
- D. All correspondences and/or invoices for this project must refer to the contract number assigned.

X. RIGHTS

- A. The DCCD reserves the right to reject any proposals, in whole or in part.
- B. DCCD reserves the right to request clarification of information submitted and additional information from any proposer.
- C. DCCD reserves the right to award all or a portion of the required services to more than one proposer at DCCD's sole discretion.
- D. This ITB is not an agreement/contract or an obligation of funds, and the DCCD is not obligated or responsible for the cost of preparing the proposal.
- E. The respondent must provide a current Certificate of Liability Insurance, Tax form W-9 (attached), and Navajo Nation Debarment and Suspension Waiver form (attached).
- F. Proposals must be received on or before 4:00 PM on September 15, 2025. Proposals received after 4:00 PM or later will not be accepted.**
- G. Faxed proposals will not be accepted.

XI. AGREEMENT TERMS AND CONDITIONS

The services requested will be provided under the Terms and Conditions outlined in the Navajo Nation's Standard Agreement. A copy of the Standard Agreement can be made available upon request. The Agreement contains the Standard Provisions and Special Provisions applicable to the services anticipated in this ITB. If the organization cannot agree to the terms and conditions outlined in the Agreement, the respondent must indicate the specific section(s) of the Agreement that are unacceptable and submit alternative language explaining their change to that section. The Navajo Nation will consider the alternate language proposed by the respondent, and the Navajo Nation will not be bound by the alternate language change received from the respondent. If the organization stipulates that the Navajo Nation be bound to the language change in the Agreement, the Agreement may not be considered or rejected.

The DCCD will reasonably try to execute an agreement by selecting the proposal that best meets its needs and requirements. The Agreement shall be signed by the contractor and returned to the DCCD within five (5) working days of receipt. The Agreement will not become effective until it is signed by a person holding the required authority for both parties.

Failure to execute the Agreement within the period identified above will be sufficient cause for voiding the award of the Agreement. If the successful bidder refuses or fails to accept the Agreement, the DCCD may award the contract to the following qualifying organization that responded to the bid.

Acknowledgment:

I have read and reviewed the information pertaining to the "Invitation to Bid – DCCD Hardware Refresh" for a contract and approve it to be advertised as is.



Deannah Neswood-Gishey, Department Manager III

8.27.25

Date

NAVAJO NATION CERTIFICATION
Regarding Debarment, Suspension, and
Contracting Eligibility

1. Applicant entity acknowledges that to the best of its knowledge that the Applicant entity, either in its present form or in any identifiable capacity, has not, in accordance with 12 N.N.C. § 361:
 - A. Been convicted of the commission of criminal offenses incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of any such contract or subcontract;
 - B. Been convicted of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or other offenses indicating a lack of business integrity or honesty, which currently, seriously, and directly affect responsibility as a Navajo Nation contractor;
 - C. Been convicted under antitrust statutes arising out of the submission of bids or proposals;
 - D. Violated contract provisions, including:
 - i. Deliberate failure, without good cause, to perform in accordance with the contract specifications or within the time limit provided in the contract,
 - ii. A recent record of failure to perform or of unsatisfactory performance with the terms of any contract, or
 - iii. Any other cause so serious and compelling as to affect responsibility as a Navajo Nation contractor, including debarment by another governmental entity.
2. Applicant acknowledges that if the Navajo Nation determines that the executed Certification provided herein is untrue or not wholly accurate, it shall be grounds for the Navajo Nation to terminate the contract and pursue other legal remedies, at the Navajo Nation's discretion.
3. Applicant certifies to the best of its knowledge that it is eligible to do business with the

Navajo Nation, in its present form or in any other identifiable capacity, pursuant to 12 N.N.C. § 1501 and 5 N.N.C. § 301. Applicant also acknowledges that per 12 N.N.C. § 1505, it will not be eligible to contract with the Navajo Nation if deemed ineligible by the appropriate department or entity of the Navajo Nation which receives the Applicant’s request for consideration for a business opportunity.

Applicant Name

Name of individual signing on Applicant’s behalf (print)

Applicant Address

Title of individual signing on Applicant’s behalf

Applicant Address

Signature of individual signing on Applicant’s behalf

Applicant Address

Date

**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.)	
	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) 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.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-				-			
or											
Employer identification number											
					-						

Part II Certification

Under penalties of perjury, I certify that:

- 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	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.

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 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, 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 EIN, 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 ¹
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*

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

¹ 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.

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

³ You 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.

⁴ 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.)

* **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 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 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.