



CITY COUNCIL AGENDA ITEM

Date: October 22, 2015
To: Brian Kischnick, City Manager
From: Aileen Dickson, City Clerk 
Subject: Request for Recognition as a Nonprofit Organization from Professional Law Enforcement Association Foundation, Inc.

History

Attached is a request from Alison DeJaeger, Board Member of the Professional Law Enforcement Association Foundation, seeking recognition as a nonprofit organization for the purpose of obtaining a charitable gaming license for fundraising purposes.

Financial

There are no financial considerations associated with this item.

Recommendation

It has been City Management's practice to support the approval of such requests.

City Attorney's Review as to Form and Legality

There are no legal considerations associated with this item.



1640 Axtell Road
Troy, MI 48084
248-588-8989
Fax: 248-641-8857
www.plea.net

Dear Mayor Slater and City Council Members,

The Professional Law Enforcement Association (PLEA) Foundation was founded in 2014 as a 501c3 volunteer-based, non-profit organization aimed at providing support to law enforcement professionals, including K9 officers, by soliciting donations. The donations we receive go towards purchasing necessary resources that are not always provided to the law enforcement officers that put their lives on the line for us every day. These resources range from paying for training to purchasing much needed equipment.

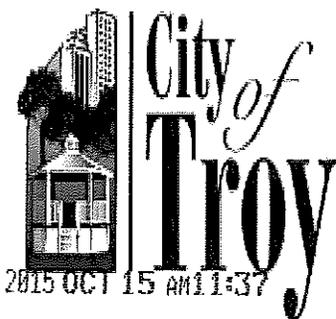
We have four initiatives as our foundation's primary goals. Our first goal is to provide officers with stuffed animals to give to children who are in a time of crisis. These will help comfort children in otherwise traumatizing situations. Our second goal is to provide department training for police officers. This will help to educate officers in procedural and safety protocol. Our third initiative is to provide police officers and K9 officers with bullet-proof vests, which will help keep law enforcement officials safe. Lastly, our fourth goal is to provide officers with body cameras. Unfortunately, public opinion of law enforcement is currently in a critical state of mistrust. If we can provide these cameras, we can increase public understanding of police practices and also get better documentation of police action. We plan to track the impact of our initiatives with a before and after analysis of crime rates in affected areas, as well as a survey of law enforcement officials and their level of preparedness confidence.

In our efforts to raise money, we would like to host a fundraiser where we can offer participants the opportunity to take part in a raffle. Please consider this letter a formal request for recognition by the city of Troy, Michigan as a non-profit organization for the purpose of obtaining a gaming license by the state of Michigan. Thank you very much for your time.

Kind regards,

A handwritten signature in black ink that reads "Alison DeJaeger". The signature is written in a cursive, flowing style.

Alison DeJaeger
PLEA Foundation Inc. Board Member
foundation@plea.net
248-588-8989 Ext. 1016



CITY OF TROY

SOLICITATION – FUND RAISING

Date Received: 10/14/15

File the following information with the City Clerk's Office at least 21 days prior to the time when the permit is desired. TIME SPAN FOR PERMIT IS NOT TO EXCEED NINETY (90) DAYS.

Name of Organization:

Professional Law Enforcement Association
 Local Address: Foundation Inc.

Phone:

248-795-8126

Local Address:

1640 Axtell Rd

City/Zip:

Troy 48084

Home Address (if different):

City/Zip:

Name of Parent Organization:

Professional Law Enforcement Association Inc.

Address:

1640 Axtell Rd, Troy 48084

Local Representative/Officers:

Name	Title	Phone
<u>Leslie McMahon</u>	<u>President</u>	<u>248-554-3310</u>
<u>Robert Goldenbogen</u>	<u>Vice-President</u>	<u>810-241-0606</u>
<u>Ashley Duelllette-McMahon</u>	<u>Director of Sponsorships & Donations</u>	<u>248-588-8989</u>

Person in Charge of Solicitations: Alison DeJaeger

How are funds solicited: fundraisers & donation requests

Locations/Dates/Times:

Locations	Dates	Times
<u>The Memory Room, Hall Rd Clinton Twp.</u>	<u>11/10/15</u>	<u>6 pm</u>

To what purpose will you put these funds: Training & equipment for officers

What is the requested amount for contribution: Any



State of Michigan
 Michigan Gaming Control Board
 Office of the Executive Director
 P.O. Box 30786
 Lansing, MI 48909
 Phone: (313) 456-4940
 Fax: (313) 456-3405
 Email: Millionaireparty@michigan.gov
 www.michigan.gov/mgcb

LOCAL GOVERNING BODY RESOLUTION FOR CHARITABLE GAMING LICENSES

(Required by MCL.432.103(K)(ii))

At a _____ meeting of the _____
REGULAR OR SPECIAL TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD

called to order by _____ on _____
DATE

at _____ a.m./p.m. the following resolution was offered:
TIME

Moved by _____ and supported by _____

that the request from _____ of _____,
NAME OF ORGANIZATION CITY

county of _____, asking that they be recognized as a
COUNTY NAME

nonprofit organization operating in the community for the purpose of obtaining charitable

gaming licenses, be considered for _____
APPROVAL/DISAPPROVAL

APPROVAL	DISAPPROVAL
Yeas: _____	Yeas: _____
Nays: _____	Nays: _____
Absent: _____	Absent: _____

I hereby certify that the foregoing is a true and complete copy of a resolution offered and

adopted by the _____ at a _____
TOWNSHIP, CITY, OR VILLAGE COUNCIL/BOARD REGULAR OR SPECIAL

meeting held on _____
DATE

SIGNED: _____
TOWNSHIP, CITY, OR VILLAGE CLERK

PRINTED NAME AND TITLE

ADDRESS

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT 24 2014**

PROFESSIONAL LAW ENFORCEMENT
ASSOCIATION FOUNDATION INC
PO BOX 1197
TROY, MI 48099-1197

Employer Identification Number:
47-1010301
DLN:
26053687003544
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
June 13, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

PROFESSIONAL LAW ENFORCEMENT

Sincerely,

A handwritten signature in black ink, reading "Tamara Ripperda". The signature is written in a cursive style with a large initial 'T' and a prominent flourish at the end.

Director, Exempt Organizations

**MICHIGAN DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
CORPORATIONS, SECURITIES & COMMERCIAL LICENSING BUREAU**

Date Received

This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.

Name
Robert L. Goldenbogen

Address
511 Fort Street, Suite 505

City	State	ZIP Code
Port Huron	Michigan	48060

EFFECTIVE DATE:

Document will be returned to the name and address you enter above.
If left blank, document will be returned to the registered office.

ARTICLES OF INCORPORATION
For use by Domestic Nonprofit Corporations
(Please read information and instructions on the last page)

Pursuant to the provisions of Act 162, Public Acts of 1982, the undersigned corporation executes the following Articles:

ARTICLE I

The name of the corporation is:

Professional Law Enforcement Association Foundation, Inc.

ARTICLE II

The purpose or purposes for which the corporation is organized are:

Said corporation is organized exclusively for charitable, educational, and scientific purposes, including providing support to members of the law enforcement community and families of fallen law enforcement officers including but not limited to direct financial support, scholarships to children of fallen law enforcement officers and for the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

ARTICLE III

1. The corporation is organized upon a nonstock basis.
(Stock or Nonstock)

2. If organized on a stock basis, the total number of shares which the corporation has authority to issue is _____.
If the shares are, or are to be, divided into classes, the designation of each class, the number of shares in each class, and the relative rights, preferences and limitations of the shares of each class are as follows:

Use space below for additional Articles or for continuation of previous Articles. Please identify any Article being continued or added. Attach additional pages if needed.

Article VI. No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its members, trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article II hereof. No substantial part of the activities of the corporation shall be the carrying on of propaganda, or other attempting to influence legislation, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaigns on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) or the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Article VII. Upon the dissolution of the corporation, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to the state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by the appropriate court of competent jurisdiction in the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations as said court shall determine, which are organized and operated exclusively for such purposes.

I, (We), the incorporator(s) sign my (our) name(s) this _____ day of _____, _____

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Name of person or organization remitting fees:

Preparer's name and business telephone number.

INFORMATION AND INSTRUCTIONS

1. This form may be used to draft your Articles of Incorporation. A document required or permitted to be filed under the act cannot be filed unless it contains the minimum information required by the act. The format provided contains only the minimal information required to make the document fileable and may not meet your needs. This is a legal document and agency staff cannot provide legal advice.
2. Submit one original of this document. Upon filing, the document will be added to the records of the Corporations, Securities & Commercial Licensing Bureau. The original will be returned to your registered office address, unless you enter a different address in the box on the front of this document.

Since this document will be maintained on electronic format, it is important that the filing be legible. Documents with poor black and white contrast, or otherwise illegible, will be rejected.

3. This document is to be used pursuant to the provisions of Act 162, P.A. of 1982, by one or more persons for the purpose of forming a domestic nonprofit corporation.
4. Article II - The purpose for which the corporation is organized must be included. It is not sufficient to state that the corporation may engage in any activity within the purpose for which corporations may be organized under the Act.
5. Article III - The corporation must be organized on a stock or nonstock basis. Complete Article III(2) or III(3) as appropriate, but not both. Real property assets are items such as land and buildings. Personal property assets are items such as cash, equipment, fixtures, etc. The dollar value and description must be included. If there is no real and/or personal property, write in "none".
6. A domestic nonprofit corporation may be formed on either a membership or directorship basis. A membership corporation entitles the members to vote in determining corporate action. If organized on a directorship basis the corporation may have members but they may not vote and corporate action is determined by the Board of Directors.
7. Article IV - A post office box may not be designated as the address of the registered office.
8. Article V - The Act requires one or more incorporators. Educational corporations are required to have at least three (3) incorporators. The address(es) should include a street number and name (or other designation), city and state.
9. This document is effective on the date endorsed "filed" by the Bureau. A later effective date, no more than 90 days after the date of delivery, may be stated as an additional article.
10. The Articles must be signed in ink by each incorporator listed in Article V. However, if there are 3 or more incorporators, they may, by resolution adopted at the organizational meeting by a written instrument, designate one of them to sign the Articles of Incorporation on behalf of all of them. In such event, these Articles of Incorporation must be accompanied by a copy of the resolution duly certified by the acting secretary at the organizational meeting and a statement must be placed in the articles incorporating that resolution into them.

11. **FEES:** Make remittance payable to the State of Michigan. Include corporation name on check or money order.
FILING AND FRANCHISE FEE.....\$20.00

Submit with check or money order by mail:

Michigan Department of Licensing and Regulatory Affairs
 Corporations, Securities & Commercial Licensing Bureau
 Corporation Division
 P.O. Box 30054
 Lansing, MI 48909

To submit in person:

2501 Woodlake Circle
 Okemos, MI
 Telephone: (517) 241-6470

Fees may be paid by check, money order, VISA or Mastercard when delivered in person to our office.

MICH-ELF (Michigan Electronic Filing System):

First Time Users: Call (517) 241-6470, or visit our website at <http://www.michigan.gov/corporations>
 Customer with MICH-ELF Filer Account: Send document to (517) 636-6437

LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.

Optional expedited service.

Expedited review and filing, if fileable, is available for all documents for profit corporations, limited liability companies, limited partnerships and nonprofit corporations.

The nonrefundable expedited service fee is in addition to the regular fees applicable to the specific document.

Please complete a separate CSCL/CD-272 form for expedited service for each document submitted in person, by mail or MICH-ELF.

24-hour service - \$50 for formation documents and applications for certificate of authority.

24-hour service - \$100 for any document concerning an existing entity.

Same day service

- **Same day - \$100 for formation documents and applications for certificate of authority.**

- **Same day - \$200 for any document concerning an existing entity.**

Review completed on day of receipt. Document and request for same day expedited service must be received by 1 p.m. EST OR EDT.

- **Two hour - \$500**

Review completed within two hours on day of receipt. Document and request for two hour expedited service must be received by 3 p.m. EST OR EDT.

- **One hour - \$1000**

Review completed within one hour on day of receipt. Document and request for 1 hour expedited service must be received by 4 p.m. EST OR EDT.

First time MICH-ELF user requesting expedited service must obtain a MICH-ELF filer number prior to submitting a document for expedited service. CSCL/CD-901.

Changes to information on MICH-ELF user's account must be submitted before requesting expedited service. CSCL/CD-901.

Documents submitted by mail are delivered to a remote location for receipts processing and are then forwarded to the Corporation Division for review. Day of receipt for mailed expedited service requests is the day the Corporation Division receives the request.

BYLAWS
BOARD OF DIRECTORS
OF
PLEA FOUNDATION

Article I – Purpose

The Corporation (Foundation) is established as a 501(c)3 corporation exclusively for charitable purposes, including providing support to members of the law enforcement community and families of fallen law enforcement officers including but not limited to direct financial support, scholarships to children of fallen law enforcement officers and for the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code through PLEA Foundation financial grants. Grants may be awarded directly to such individuals or to other organizations to assist them in providing like services to such individuals.

Grants may also be awarded to help in the funding of programs designed to similarly assist members of the law enforcement community and their family members.

PLEA Foundation will not limit its involvement to financial assistance, but will also provide training and promotion of programs that are beneficial to the law enforcement community and the families of fallen law enforcement officers. PLEA Foundation will initiate, plan, direct and coordinate programs, fundraising activities and seminars, with or without other charitable organizations, citizens, government agencies, or business industries; to provide community awareness of the efforts of PLEA Foundation and its exempt purpose. PLEA Foundation will engage with any lawful business or activities related thereto for which corporations may be organized under Michigan law; and for all purposes within the meaning of Section 501(c)(3) of the Internal revenue Code of 1986.

Article II – Board of Directors

Section 2.1 – Standing Committees

The Standing Committees shall be:

1. Fundraising
2. Grants
3. Recruitment of Volunteers

Section 2.2 – Board of Directors

The Board of Directors shall consist of the PLEA Foundation Officers, a Program Administrator, and members at large. The number of directors constituting the Board shall not be less than 3 nor more than 10, with the exact number to be set annually by resolution of the existing Board. All newly-elected directors shall commence official duty as June 1 of the year following their election unless otherwise stated at the time of their election.

Section 2.3 – Meetings

Regular meetings of the Board shall be held at least annually at a place and time to be determined. Meetings may be held more but not less frequently by a resolution of the Board. Meetings may be held in person, telephonically or via other electronic media. Special meetings of the Board may be called by the Foundation Board President/Chair Person, or by request of any two (2) Directors.

Section 2.4 – Notice

Notice of any regular or special meeting shall be given at least three (3) days in advance by phone, mail or electronic mail.

Section 2.5 – Quorum

A majority of the Board shall constitute a quorum for the transaction of business at any regular or special meeting of the Board.

Section 2.6 – Attendance

Each member of the Board shall be required to attend the annual meeting and at least fifty percent (50%) of any additional or special meetings each year. Unless excused for cause, failure to meet the attendance requirements shall be grounds for removal of Board membership.

Section 2.7 – Vacancies

Vacancy on the board of directors shall be filled by the appointment of new officers or the appointment of new committee Chair Personships, with new officers or chairs become directors immediately upon appointment.

Article III – Officers

Section 3.1 – Officers

The officers of the Board shall be a President/Chair Person, Vice President, and Secretary/ Treasurer.

Section 3.2 – Election and Term of Office

The officers of the Board shall be elected annually by the Board at its first meeting of each year. Each officer shall hold office until his/her successor shall have been elected.

Section 3.3 – Removal

Any officer of the Board may be removed from office by a majority vote of all Board members.

Section 3.4 – Vacancies

A vacancy in any office shall be filled by a quorum of the Board for the unexpired portion of the term.

Section 3.5 – President/Chair Person

The Chair Person shall preside at all meetings of the Board and shall see that all orders and resolutions of the Board are carried into effect. He/she shall also perform such other duties given by the Bylaws and those as may be assigned from time to time by the Board.

Section 3.6 – Vice President

The Vice President shall perform such duties given by these Bylaws and those as may be assigned from time to time by the Board or the President.

Section 3.7 – Secretary/Treasurer of the Board

The Secretary/Treasurer shall:

- a. record all proceedings of the meetings of the Board and any committees thereof in a book or books to be kept for that purpose;
- b. provide all notices in accordance with the provisions of these Bylaws;
- c. whenever any committee shall be appointed pursuant to a resolution of the Board, furnish the chairperson of such committee with a copy of such resolution;
- d. in general, perform all duties incidental to the office of the Secretary and such other duties as are given by these Bylaws or as may be assigned from time to time by the Board, the Chair Person, and/or the Vice Chair Person.
- e. As treasurer, in addition to one other Board member, will be responsible for check distributions. The treasurer will present a quarterly Treasurer's report to the Board and provide an annual review of all financial documents.

The positions of Secretary and Treasurer may be split between two individuals, with one acting as Secretary and the other acting as Treasurer, when in the determination of the Board of Directors, it will be feasible and practical to do so.

Article IV – Fiscal Year

The fiscal year shall be the calendar year.

Article V – Committees of the Board

The Board shall require a majority vote unless separate committees are established as provided herein below:

- a. The Board may establish one or more committees. Each committee shall have at least one (1) Director as Chair Person, and at least two committee members. Committees may have advisory members who are not Directors. All members of committees shall serve at the pleasure of the Board.
- b. The creation of a committee, special or ad hoc, shall require approval of the number of Directors required by these Bylaws to take action on behalf of the Board.

When establishing a committee the Board shall define:

- Qualifications for membership on the committee, including the selection of non-Board members to the committee;
- The term of committee membership;
- The minimum frequency of meeting and attendance requirements;
- The frequency and type of required reports on committee activities; and
- The specific authority and responsibilities of the committee.

No committee shall have authority to fill vacancies on the Board or to adopt, amend or repeal these Bylaws.

Article VI – Board Function

The Board will provide guidance and leadership to the Foundation Program Administrator and the Corporation.

Article VII – PLEA Foundation Program Administrator

Section 7.1 – Appointment and Responsibilities:

The Foundation Program Administrator is the Chief Executive/President and Administrative Officer of the Organization. The Foundation Program Administrator will be appointed by the Board.

Responsibilities:

1. Through the Board of Directors, the Foundation Program Administrator will identify needs of potential grant recipients consistent with the exempt purposes of the Foundation. This involves a regular evaluation of the needs or the target

community, with recommendations for programs, processes and policies designed to attain PLEA Foundation purpose.

2. The Foundation Program Administrator will serve as the liaison between the Board and the participating individuals and entities. The Program Administrator will collaborate with participating individuals and entities to ensure adequate communication.
3. With assistance from the Secretary/Treasurer, the Program Administrator will be responsible for preparing the budget and maintaining all financial records.
4. Within the budget allocations, the Program Administrator is responsible for purchase, storage and use of the supplies and equipment.

Article VIII – Approval

APPROVED BY:

By: Leilie A. McMahon
President/Chair Person

By: George P. McMahon II
Secretary/Treasurer

Date: 10/9/15

Date: 10/9/15

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Professional Law Enforcement Association Foundation Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input checked="" type="checkbox"/> Other (see instructions) ▶ Non-Profit Organization 501(c)(3)	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) 1640 Axtell Road	
	6 City, state, and ZIP code Troy, MI 48084	
	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

Social security number	
or	
Employer identification number	
4 7 - 1 0 1 0 3 0 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 on page 3.

Sign Here	Signature of U.S. person ▶ <i>Leilie A McMahon</i>	Date ▶ <i>6/26/15</i>
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.