



TO: Business Managers and Research Administrators

FROM: Joseph M. Gindhart, Director - Sponsored Projects Accounting
Cindy White, Director - Research Office
John Michnowicz, Director - Grants and Contracts

DATE: August 9, 2004

SUBJECT: Subrecipient Monitoring Guidelines

The purpose of this document is to communicate Washington University's (University) guidelines for the programmatic and financial monitoring of its sponsored research award subrecipients. A subrecipient is a third-party organization performing a portion of a University sponsored project or program. The terms of the relationship are documented in a subaward / subcontract. These guidelines are intended to assist responsible faculty and staff in ensuring that the subrecipient is conducting its portion of the sponsored activity in compliance with laws, regulations and award and subaward / subcontract terms and conditions and that the subrecipient's portion of the costs of the project are reasonable and allowable.

Roles and Responsibilities

- **Principal Investigators (PIs):** Have primary responsibility for monitoring subrecipients to ensure compliance with Federal regulations and University and sponsoring agency policies.
- **Department Administrators:** Provides assistance to the PI in discharging their monitoring responsibilities reviews/approves invoices from subrecipients and questions expenditures, as necessary.
- **Sponsored Projects Accounting (SPA):** Ensures that the University's subrecipient monitoring procedures are compliant with Federal regulations and University and sponsoring agency policies. Provide further training, monitoring and guidance in interpreting applicable regulations.

Monitoring Guidelines

The frequency and intensity of departmental monitoring procedures should be determined jointly by the responsible PI and the Department Administrator. It is recommended that a "risk-based" subrecipient monitoring approach be used, with the frequency and intensity of monitoring designed to take into account the following criteria:

- Size of the subrecipient award. As a guideline, large awards (annual budget >\$500K) would receive substantial and frequent review and monitoring; mid-sized awards (annual budget \$100K - \$500K) would receive proportionately less substantial and less frequent monitoring; smaller awards (<\$100K) would receive general review and the least frequent oversight.

- Award size relative to the subrecipient's sponsored research portfolio.
- Award complexity, sensitivity of the work and/or extensiveness of the governing regulations.
- Sophistication of the subrecipient's systems and administrative operations.
- Prior experience with the subrecipient.
- Subrecipient location (remoteness from the University might mandate more oversight); increased risk associated with some international and for-profit subrecipients dictates that these merit a greater degree of review, evaluation and attention.
- Degree of external oversight by auditors or sponsor agencies.

Monitoring Procedures

Collection of Technical Performance Reports - Technical performance reports should be reviewed and evaluated on a timely basis by the PI, unusual or unforeseen items should be investigated, and reports should be retained on file in the department for ready access by regulators. In some cases, subaward / subcontract terms may require specified deliverables in addition to, or in lieu of, technical reports.

Review of Invoices and Expenses-to-Budget - For cost-reimbursement subagreements, subrecipient's invoices showing both current period and cumulative expenses-to-budget are generally required. Department Administrators should compare subrecipient invoices to subaward budget to ensure that invoiced charges;

- Appear reasonable based upon the technical progress of the project
- Are within the budget parameters
- Are consistent and timely

Clarification of Invoiced Charges - Department Administrators should request explanations for any "unusual", "miscellaneous," "other" or apparently excessive charges invoiced by the subrecipient. If the explanations received are not sufficient to render a prudent judgment on the allowability of the cost, Department Administrators may request detailed justifications from subrecipients. Department Administrators may also periodically request, particularly from high-risk subrecipients (see risk-based criteria), detailed support for selected invoiced charges to verify their appropriateness and reasonableness. Examples of detailed justifications that may be requested from subrecipients are:

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- Payroll records/data
- Copies of paid invoices showing the cost of items purchased and Vendor Justification Forms if required by Federal contract
- Descriptions of services rendered by consultants including hourly rates and time reports
- Detail of travel charges incurred stating the purpose, airfare, meals, lodging, ground transportation, unallowables, etc.

Costs determined to be unallowable or unreasonable should be disallowed and deducted/off-set from current or future invoices. Department Administrators may contact SPA for assistance in these matters.

In circumstances where questionable costs remain unresolved, it may become necessary to conduct more definitive monitoring procedures. In these cases, Department Administrators should contact SPA to coordinate these subsequent actions.

- **On-site Visits:** On-site visits are a discretionary monitoring procedure. On-site visits conducted by the PI to evaluate both compliance with the scientific objectives of the project and the appropriateness of the subrecipient's administrative systems, processes, and charges should be documented via correspondence, meeting notes, trip reports, etc. and retained on file.
- **Audits:** Discretionary audits of subrecipients are an acceptable monitoring procedure under Federal regulations and/or applicable "right to audit" clauses in the University's subaward / subcontract agreements. Formal audits are performed infrequently, however, and departments should contact SPA for assistance and coordination.

Annual Subrecipient Audit Verification – SPA will verify that the subrecipient organization has completed its OMB Circular A-133 audit, as applicable. On an annual basis, SPA will send the following data to the University's federally funded subrecipients;

- OMB Circular A-133 Audit Information Request (see **Appendix A**) – sent to all subrecipients
- Federal Subrecipient Questionnaire (see **Appendix B**) – sent to organizations not subject to OMB Circular A-133
- Vendor Tax Information Request (see **Appendix C**) – sent to industrial entities, limited liability corporations (LLC's) and others identified by our Tax Department.

SPA will monitor and review the responses from the subrecipients. In the event that SPA has concerns about the audit report or the corrective action plan, the subrecipient will be contacted to resolve those issues. If the subrecipient does not respond to SPA's concerns in a timely manner, future and/or final payments on any current agreement may be withheld.

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If there are any subsequent questions regarding this topic, please contact Joe Gindhart at 935-7089 / jgindhart@wustl.edu, Cindy White at 935-5825 / white@wustl.edu or John Michnowicz at 362-6876 / john.michnowicz@wustl.edu. Thank you for your cooperation.



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March 30, 200X

«NAME»
«TITLE»
«DEPT»
«UNIVERSITY»
«STREET»
«CITY», «STATE» «ZIP_CODE»

RE: OMB Circular A-133 Audit Information Request

«NAME»:

We have identified your organization as having received federal funds as a sub-recipient to Washington University during the fiscal year ended June 30, 200X. The federal government requires that Washington University ensure that your institution complies with the provisions of OMB Circular A-133. Please indicate your appropriate status below and provide any documentation as required.

() We, the sub-recipient, have not yet completed our A-133 audit for the fiscal year ended June 30, 200X. Within 30 days of completion, we will provide you with written notification and, if material weaknesses are reported or there are findings to the sub-award(s) from Washington University, we will send a copy of the audit report and corrective action plan.

() We have completed our A-133 audit for the fiscal year ended June 30, 200X. We, the sub-recipient, hereby certify that there were no material weaknesses, instances of material noncompliance or findings related to any sub-awards from Washington University for this period.

() We have completed our A-133 audit for the fiscal year ended June 30, 200X. The audit noted instances of material weaknesses, material noncompliance or findings related to sub-awards from Washington University for this period.

Enclosed are copies of our audit report describing such occurrences and our corrective action plan.

() We are not subject to OMB Circular A-133 because (circle applicable letter): a) we did not expend \$300,000 or more in Federal funds during fiscal year 200X, b) we are a for-profit entity, c) we are a non-United States entity, or d) other reasons (please attach explanation). **Enclosed are copies of audited financial statements covering the appropriate time period and a report or statement by our auditors documenting our compliance standards and internal control system.**

Signature: _____ Date: _____

Name and Title: _____

Address : _____

Please send your response by April 16, 200X. Should you have any questions, please contact me at 314-935-5753 or htomes@wustl.edu. Thank you for your assistance.



Sponsored Projects Accounting

FY 200X Federal Subrecipient Questionnaire (Only required for organizations not subject to OMB Circular A-133)

Your organization is not required to have an OMB Circular A-133 audit performed. **If audited financial statements are not available**, please answer the following questions so that we can document your awareness and understanding of the accounting and Federal guidelines associated with our subagreement.

- 1) Do you have knowledge of the OMB Circular A-21 Cost Principles, the OMB Circular A-110 Administrative Requirements and the other relevant Federal guidelines that are applicable to the subcontract?
- 2) How do you ensure that costs deemed unallowable, per the Federal guidelines noted above, are excluded from the amount billed to Washington University under this subagreement?
- 3) How do you ensure that direct and indirect costs are identified and billed in a consistent manner, per the above noted Federal guidelines?
- 4) Do you bill Washington University in advance or after actual expenditures have been incurred?
- 5) Please explain your method of billing. How do you track and account for the expenditures that relate to this subcontract?

Please send your response by April 16, 200X. Should you have any questions, please contact Heather Tomes at 314-935-5753 or htomes@wustl.edu. Thank you for your cooperation in this matter.



Tax Department

March 1, 200X

Dear Sir or Madam:

The University is updating current vendor information on file. Please mail or fax (314-935-4309) a completed W-9 so that your file contains your current information.

Please complete the enclosed W-9 with your correct federal identification number, the name that the federal identification number is registered under and the address where all tax reporting documents should be sent. Please provide this information for the party legally entitled to payment from the University as a vendor to the University.

You may contact me at 314-935-8335 with any questions about this request.

Sincerely,

Sandra Goodwin
Manager IRS Audit and Tax

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.

Name	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
<input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is 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.

Social security number								
or								
Employer identification number								

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: **(a)** I am exempt from backup withholding, or **(b)** I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or **(c)** the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

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 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note: If 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.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (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 recipient 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 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** not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% **after** December 31, 2003; 28% **after** December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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 the instructions below and the separate **Instructions for the Requester of Form W-9**.

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

Name

If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

Note: *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note: *If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.*

Exempt payees. Backup withholding is **not required** on any payments made to the following payees:

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 possession of the United States, or any of their political subdivisions or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, **1** through **15**.

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13 . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See **Form 1099-MISC**, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

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. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note: See the chart on page 4 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 Social Security Administration office or get this form on-line at www.ssa.gov/online/ss5.html. 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at www.irs.gov.

If you are asked to complete Form W-9 but do not have a TIN, 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: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

Signature requirements. Complete the certification as indicated in 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 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), IRA or Archer MSA 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal 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: *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.*

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

