

**INSTRUCTIONS FOR SUBMITTING AN APPLICATION  
FOR RELEASE OF UNCLAIMED FUNDS**

All applications for release of unclaimed funds **MUST** contain the following:

1. An Application for Release of Unclaimed Funds, a form of which is included in this packet.
2. A notarized Affidavit of Claimant, forms of which are included in this packet.
3. Certificate of Service on the US Attorney, a form of which is included in this packet.
4. A photocopy of valid photo identification of the party or parties entitled to the funds and/or the representative claimant of the business/entity entitled to the funds.
5. The name, address, and telephone number of the party or parties entitled to the funds.
6. A completed IRS Form W-9 for the claimant, as well as for **all** listed parties of record, if different.
7. If the funds were deposited for the benefit of joint creditors, BOTH parties must complete an Affidavit of Claimant and submit copies of valid photo identification.
8. If the funds are being claimed by an active business, the following must be included:
  - A. Documentation establishing the representative/claimant's authority to act on behalf of the business (e.g. business card, notarized power of attorney signed by officer).
  - B. Proof the business is both active, and in good standing.
9. If the funds are being claimed by an inactive/dissolved business, the following must be included:
  - A. Final list of officers/directors of the company at the time of dissolution.
  - B. Copy of articles of dissolution, or similar document (if applicable).
10. If the funds are rightfully due to a subsidiary, application for payment must be made on behalf of the subsidiary by an authorized agent of the subsidiary, and not the parent company/entity.
11. If applicant is a Fund Locator, the following must be included:
  - A. An original, notarized power of attorney authorizing the Fund Locator to act on the rightful claimant's behalf. (Please note: checks will issue solely in the creditor's name, unless the power of attorney authorizes the fund locator to be

listed **jointly** on the check. Under **no** circumstances will checks will be issued solely in the name of the fund locator.)

- B. All mandatory documentation necessary to establish the rightful claimant's identity and, if applicable, authority to act.
  - C. Proof of Identity of the Fund Locator/Representative.
12. If applicant is a Representative, Administrator, and/or Executor of decedent's estate, the following must be included:
- A. Documentation establishing the claimant's authority to act on behalf of the decedent's estate, (e.g. Will, Probate Documents)
  - B. Copy of photo identification of both the decedent and the estate administrator.
13. If the application is for a purchased or assigned claim, the successor claimant must provide to the court:
- A. Proof of identity of the original owner of record.
  - B. Completed IRS Form W-9 for all parties on record.
  - C. Proof of compliance with Fed.R.Bankr.P. 3001(e), and the payment of any applicable fee, for a transfer of claim, unless the claim is based on a publically traded note, bond or debenture.

All requests are subject to the final approval of a U.S. Bankruptcy Judge.

Applications will be processed in the order received and are expected to take 6-8 weeks.

Falsification and/or fraudulent representation of a request is illegal and subject to fines, penalties, sanctions, and/or imprisonment, pursuant to Title 18 U.S.C.

All completed **original** documents, including the original certificate of service should be mailed to the U.S. Bankruptcy Court at:

U.S. Bankruptcy Court  
Attn: Finance  
721 19<sup>th</sup> Street  
Denver, CO 80202

Copies of all documents, *except* IRS Form W-9 should be mailed to the U.S. Attorney at:

United States Attorney  
1225 17<sup>th</sup> Street, Suite 700  
Denver, CO 80202

Please contact the Finance Department at [COB\\_UnclaimedFunds@cob.uscourts.gov](mailto:COB_UnclaimedFunds@cob.uscourts.gov)

if you have any questions.

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF COLORADO**

**In re:** )  
 )  
 ) **Case No.**  
 ) **Chapter**  
 )  
**Debtor(s)** )

**APPLICATION FOR RELEASE OF UNCLAIMED FUNDS**

**IT APPEARING THAT** a dividend check in the amount of \$\_\_\_\_\_ was issued by the trustee in the above-mentioned case to \_\_\_\_\_, creditor/debtor.

**IT ALSO APPEARING THAT** said check was not negotiated and was paid to the Court as unclaimed/undeliverable pursuant to 11 U.S.C. § 347(a). These funds are now being held in the United States Treasury.

**WHEREFORE** this application includes a signed and notarized affidavit of the claimant, stating they are the legal owner of the funds. The affidavit includes the address, phone number, and if applicable, the position/title of the claimant.

**WHEREFORE** this application is accompanied by a certificate of service on the United States Attorney for the District of Colorado,

**APPLICATION** is hereby made for an order directing the Clerk of Court to pay these funds in the amount of \$\_\_\_\_\_ to \_\_\_\_\_.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Applicant

Printed Name:

Address:

Phone:

Email:

**AFFIDAVIT OF CLAIMANT**  
*(If claimant is an individual)*

I, \_\_\_\_\_, do hereby swear and affirm under penalty of perjury, that I am the true and legal owner of these funds. I further swear that I formerly lived/resided at the address on the Court's record.

My mailing address is: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

My phone number is: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Claimant

Subscribed and Sworn before me, a notary public in the state of \_\_\_\_\_,  
county of \_\_\_\_\_ on this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

SEAL

\_\_\_\_\_  
Notary Public

My commission expires: \_\_\_\_\_

**AFFIDAVIT OF CLAIMANT**  
*(If claimant is a business)*

I, \_\_\_\_\_, in my capacity as \_\_\_\_\_,  
do hereby swear and affirm under penalty of perjury, that I am legally authorized to claim these  
funds for/on behalf of \_\_\_\_\_, the true and  
correct owner of the funds.

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

Phone number: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Claimant/Representative

Subscribed and Sworn before me, a notary public in the state of \_\_\_\_\_,  
county of \_\_\_\_\_ on this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Notary Public

SEAL

My commission expires: \_\_\_\_\_

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF COLORADO**

<b>In re:</b>	)	
	)	<b>Case No.</b>
	)	<b>Chapter</b>
	)	
<b>Debtor(s)</b>	)	

**CERTIFICATE OF SERVICE**

I, \_\_\_\_\_, hereby swear that on \_\_\_\_\_,  
I mailed a **copy** of this Application for Payment of Unclaimed funds to the United States  
Attorney for the District of Colorado at:

United States Attorney  
1225 17<sup>th</sup> Street, Suite 700  
Denver, CO 80202

Dated: \_\_\_\_\_

\_\_\_\_\_  
Applicant

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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. The TIN provided must match the name given on the "Name" line to avoid backup withholding. 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									

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

Employer identification number									

### 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. citizen or other U.S. person (defined below).

**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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

#### 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.

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. 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.

**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.

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

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

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity 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 a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### **Updating Your Information**

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

### **Penalties**

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

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

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

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

### **Specific Instructions**

#### **Name**

If you are an individual, you must generally enter the name shown on your income tax return. 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 income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “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/disregarded entity name" line.

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity 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.

The following payees are exempt from backup withholding:

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See 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 online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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.** Entering "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 item 1, below, and items 4 and 5 on page 4 indicate 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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, 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

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

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS  
Accounting Division

**VENDOR INFORMATION/TIN CERTIFICATION**  
Mandatory Information that **MUST** be provided before submission

<input type="checkbox"/> Ex-AO Employee
<input type="checkbox"/> SAM Vendor (Formerly CCR)
(No TIN Certification Required)

Vendor Address	Other Address (If different from Vendor Address)
Select all that apply <input type="checkbox"/> Order <input type="checkbox"/> Remit <input type="checkbox"/> 1099	Select all that apply <input type="checkbox"/> Order <input type="checkbox"/> Remit <input type="checkbox"/> 1099
<b>Name:</b>	Address:
Business Name: <i>(if different from above)</i>	City:
<b>Address 1:</b>	State:                      Zip Code:
Address 2:	Phone #:
<b>City:</b>	Description: <i>(If needed)</i>
<b>State:</b> <b>Zip Code:</b>	
<b>Phone #:</b> <b>E-mail:</b>	
<b>Taxpayer Identification #:</b> <i>(TIN, SS, or EIN number)</i>	
DUNS #	
Financial Information	
Bank Name:	Routing # <i>(this nine digit number appears on your checks, but do not include individual check numbers):</i>
City:	Account #:
State:                      Zip Code:	Type of Account: <i>(select one)</i> <input type="checkbox"/> Checking <input type="checkbox"/> Savings

Type of Organization for 1099 reporting:

- |   |   |
|---|---|
| <input type="checkbox"/> sole proprietorship;   | <input type="checkbox"/> partnership;                           |
| <input type="checkbox"/> corporate entity <i>(not tax-exempt)</i> ;                         | <input type="checkbox"/> corporate entity <i>(tax-exempt)</i> ; |
| <input type="checkbox"/> health care provider;  | <input type="checkbox"/> other: _____                           |
| <input type="checkbox"/> government entity <i>(write in either federal, state or local)</i> | _____   |

**Taxpayer Identification Number Certification**

Under penalties of perjury, I certify that:

1. The Taxpayer Identification Number listed in the Vendor Address area above is the correct number assigned 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 and dividends, or (c) the IRS has notified me that I am no longer subject to the backup withholding, and
3. I am a U.S. citizen or other U.S. person *(defined below)*.

You must select this check box 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. If you make a false statement with no reasonable basis that results in no backup withholdings, you are subject to a \$500 penalty. Willfully falsifying certifications or affirmations on this form may subject you to criminal penalties including fines and/or imprisonment.

**Definitions:**

"Taxpayer Identification (*TIN, SS, or EIN number*)" is the number required by the Internal Revenue Service (IRS) to be used in reporting income tax and other returns. The TIN may be either a social security number (SSN) or an employer identification number (EIN).

"U.S. person" means:

- 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.

The TIN, as well as the information above is required in order to comply with debt collection requirements of [31 U.S.C. §§ 7701\(c\) and 3325\(d\)](#), reporting requirements of [26 U.S.C. §§ 6041 and 6041A](#), and implementing regulations issued by the IRS. Failure or refusal to furnish this information may result in 28 percent backup withholding on any payments otherwise due under any awarded contract or purchase order.

The TIN may be used by the government to collect and report on any delinquent amounts arising out of the vendor's relationship with the government ([31 U.S.C. § 7701\(c\)\(3\)](#)). The TIN provided may be matched with IRS records to verify its accuracy.

Complete this section only if a TIN was not provided on page one, and select closest reason why not:

- The vendor is a nonresident alien, foreign corporation or foreign partnership that does not have income effectively connected with the conduct of a trade or business in the United States and does not have an office or place of business or a fiscal paying agent in the United States;
- The vendor is an agency or instrumentality of a foreign government;

**Additional information required for vendors used for procurement  
(purchase orders, contracts, etc.)**

Indicate which, if any, of the following categories are applicable. These categories require that the vendor is 51% owned and the management and daily operations are controlled by one or more members of the selected socio-economic group:

- Women Owned Business  Not Applicable
- Minority Owned Business (*If yes, select one of the owner's race/ethnicity selections from below*):
  - Asian-Pacific American  Black American  Subcontinent Asian (Asian-Indian)American
  - Hispanic American  Native American  Other: \_\_\_\_\_

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

\_\_\_\_\_  
*Vendor's signature*

**For Agency Use Only**

The vendor name and DUNS number is all that is required for registered System for Award Management (SAM) vendors (formerly CCR). (Check [www.sam.gov](http://www.sam.gov) for registration status.) Do not use this form for purchase card merchants.

Mark Boxes that apply:  Addition  Change  Vendor Code: \_\_\_\_\_ (*make entry only if change*)  
 Active  Inactive  Vendor Type: \_\_\_\_\_

The following information is optional for individuals whose name and telephone are already on the form:	
Contact Name: _____	Email: _____
Telephone Number: _____	Email: _____

Identification of person making this request:	
Name: _____	
Telephone Number: _____	Originating Office: _____

Please type or print clearly. Please type or print clearly. For JIFMS Users only, e-mail the completed form to: [jifms@support.aotx.uscourts.gov](mailto:jifms@support.aotx.uscourts.gov). For Court FAS4T Users, send this form to the local court Vendor Administrator. For questions regarding JIFMS and Court FAS4T please contact SDSO at (210) 301-6320.

This form should be completed with signature by the vendor and submitted by Judiciary staff only. Sensitive information must be securely maintained and only visible to the appropriately designated financial employee.