FI

St. Henry Consolidated Local School District

391 E. Columbus St. St. Henry, OH 45883-9574 Phone: 419-678-4834 Fax: 419-678-1724

Board of Education:

Andy Fullenkamp Gail Hess Ben Miller Paul Moorman Brad Nerderman

Central Office:

Adam Puthoff Superintendent Extension: 2100

Jennifer Bruns Treasurer/CFO Extension: 2104

Thomas Marchal Technology Coordinator Extension: 2106

Principals:

High School Eric Rosenbeck 419-678-4834 Extension: 2200

Middle School Kyle Kunk 419-678-4834 Extension: 2300

Elementary School Courtney Imwalle 419-678-4834 Extension: 2400

Dear Parent/Guardian:

Children need healthy meals to learn. The St. Henry Consolidated Local Schools offers healthy meals each school day. Lunch costs are \$2.20 for grades K-8 and \$2.30 for grades 9-12. Your children may qualify for free meals or for reduced-price meals. Students qualifying for reduced price meals will be free for the 2024- 2025 school year. This packet includes an application for free or reduced-price meal benefits and detailed instructions. Below are some common questions and answers to help you with the application process.

1. Who can receive free or reduced-price meals? All children in households receiving benefits from the Supplemental Nutrition Assistance Program (SNAP) or Ohio Works First (OWF); foster children that are under the legal responsibility of a foster care agency or court; children participating in their school's Head Start program; and children who meet the definition of homeless, runaway, or migrant are eligible for free meals. Also, your children may receive free or reduced-price meals if your household's income is within the federal income eligibility guidelines limits.

	E ELIGIBILITY GUI		
Household size	Yearly	Monthly	Weekly
1	\$27,861	\$2,322	\$536
2	37,814	3,152	728
	47,767	3,981	919
4	57,720	4,810	1,110
5	67,673	5,640	1,302
6	77,626	6,469	1,493
7 - 9 - 200	87,579	7,299	1,685
8	97,532	8,128	1,876
Each Additional Person:	9,953	830	192

- 2. How do I know if my children qualify as homeless, migrant or runaway? If members of your household lack a permanent address; are staying together in a shelter, hotel or other temporary housing arrangement; relocate on a seasonal basis or; children live with you who have chosen to leave their prior family or household then the children may qualify as homeless, migrant or runaway. If you have not been told your children will receive free meals, please call 419-678-4834 to see if they qualify.
- 3. Do I need to fill out an application for each child? No. Use <u>one</u> free and reduced-price school meal application for <u>all</u> students in your household. We cannot approve an application that is not complete. Please submit all required information. Return the completed application to St. Henry Consolidated Local Schools, 391 E. Columbus St., St. Henry, OH 45883.

- 4. Should I complete an application if I received a letter this school year saying my children are approved already for free meals? No, but please read the letter carefully and follow the instructions. If any children in your household were missing from the eligibility notification, contact Jennifer Bruns, 391 E. Columbus St., St. Henry, OH 45883, (419) 678-4834, ext. 2104, immediately.
- 5. My child's application was approved last year. Do I need to complete another application? Yes. Your child's application is valid for that school year and for the start of this school year. You are required to submit a new application unless the school notified you that your child is eligible for the new school year.
- 6. I receive Women, Infants and Children (WIC) benefits. Can my child(ren) get free meals? Children in households participating in WIC <u>may</u> be eligible for free or reduced-price meals. Please submit a completed application.
- 7. Will the information I give be checked? Yes, we also may ask you to send written proof.
- 8. If I do not qualify now, may I apply later? Yes. You may apply at any time during the school year. For example, children with a parent or guardian who becomes unemployed may become eligible for free and reduced-price meals if the household income drops below the income limit.
- What if I disagree with the school's decision about my application? You should talk to school officials. You also may ask for a hearing by calling or writing to the following contact person:
 Shelly Vaughn, 540 E. Market St., Celina, OH 45822, (419) 586-6628.
- **10. May I apply if someone else in my household is not a U.S. citizen?** Yes. You or your child(ren) do not have to be a U.S. citizen to qualify for free or reduced-price meals.
- 11. What if my income is not always the same? List the amount that you normally receive. For example, if you normally make \$1,000 each month, but you missed some work last month and only made \$900, submit the report with the routine amount of \$1,000 per month. If you normally get overtime, include it, but do not include it if you only work overtime sometimes. If you have lost a job or had your hours or wages reduced, use your current income.
- 12. What if some household members have no income to report? Household members may not receive some types of income that are asked for you to report on the application or may not receive income at all. When this happens, please write a 0 in the corresponding field. However, if any income fields are left empty or blank, those also will be counted as zeroes. Please be careful when leaving income fields blank.
- 13. We are in the military. Do we report our income differently? Your basic pay and cash bonuses must be reported as income. If you get any cash value allowances for off-base housing, food, or clothing, it also must be included as income. However, if your housing is part of the Military Housing Privatization Initiative, do not include your housing allowance as income. Any additional combat pay resulting from deployment also is excluded from income.
- 14. What if there is not enough space on the application for my family? List any additional household members on a separate piece of paper and attach it to your application. Contact Megan Keller, 391 E. Columbus St., St. Henry, OH 45883, (419) 678-4834, to receive a second application.

- 15. WHY AM I BEING ASKED TO GIVE MY CONSENT FOR AN INSTRUCTIONAL FEE WAIVER? Ohio public schools are required to waive the school instructional fees for children that quality for free meal benefits. School food service personnel must have parent consent to share the student meal application if your child(ren) quality for a fee waiver. If you agree to allow your child(ren)'s meal application to be shared with school officials to see if they qualify for a fee waiver then select yes in part 5. If you do not wish for that information to be shared, then select no in part 5. Answering no to this question will mean your child will not be considered for a fee waiver. Answering this question either way will not change your child(ren)'s free or reduced-price meal eligibility.
- **16. My family needs more help. Are there other programs we might apply for?** To find out how to apply for Ohio Supplemental Nutrition Assistance Program (SNAP) or other assistance benefits, contact your local assistance office or call 877-852-0010.

If you have other questions or need help, call (419) 678-4834. Si necesita ayuda, por favor llame al teléfono: (419) 678-4834. Si vous voudriez d'aide, contactez nous au numero: (419) 678-4834.

Sincerely,

Adam Puthoff Superintendent

INSTRUCTIONS FOR APPLYING

A household member is any child or adult living with you.

IF YOUR HOUSEHOLD RECEIVES BENEFITS FROM THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) OR OHIO WORKS FIRST (OWF), FOLLOW THESE INSTRUCTIONS:

- Part 1: List all household members and the school name and grade level for each child.
- Part 2: List the 7-digit case number for any household member (including adults) receiving SNAP or OWF benefits.
- Part 3: Skip this part.
- Part 4: Skip this part.
- Part 5: Answer yes or no and sign your name if you would like the application to be checked by school officials to determine if the child(ren) qualifies for a school instructional fee waiver.
- Part 6: Sign the form. The last four digits of a Social Security Number are not necessary.
- Part 7: We are required to ask for information about your children's race and ethnicity. This information is important and helps to make sure we are fully serving our community. Responding to this section is optional and does not affect your children's eligibility for free or reduced-price meals.

IF NO ONE IN YOUR HOUSEHOLD RECEIVES SNAP OR OWF BENEFITS AND IF ANY CHILD IN YOUR HOUSEHOLD IS HOMELESS, MIGRANT OR RUNAWAY, FOLLOW THESE INSTRUCTIONS:

- Part 1: List all household members and the school name and school grade level for each child.
- Part 2: Skip this part.
- Part 3: If any child you are applying for is homeless, migrant, or a runaway, check the appropriate box and call **Adam Puthoff**, 391 E. Columbus St., St. Henry, OH 45883, (419) 678-4834, ext. 2100. If not, skip this part.
- Part 4: Complete only if a child in your household is not eligible under Part 3. See Instruction for all other households.
- Part 5: Answer yes or no and sign your name if you would like the application to be checked by school officials to determine if the child(ren) qualifies for a school instructional fee waiver.
- Part 6: Sign the form. The last four digits of a Social Security Number are not necessary if you did not need to complete in part 4.
- Part 7: We are required to ask for information about your children's race and ethnicity. This information is important and helps to make sure we are fully serving our community. Responding to this section is optional and does not affect your children's eligibility for free or reduced-price meals.

IF YOU APPLY FOR A FOSTER CHILD, FOLLOW THESE INSTRUCTIONS:

If all children in the household are foster children:

- Part 1: List all foster children and the school name and grade level for each child. Check the box that indicates the child is a foster child.
- Part 2: Skip this part.
- Part 3: Skip this part.
- Part 4: Skip this part.
- Part 5: Answer yes or no and sign your name if you would like the application to be checked by school officials to determine if the child(ren) qualifies for a school instructional fee waiver.
- Part 6: Sign the form. The last four digits of a Social Security Number are not necessary.
- Part 7: We are required to ask for information about your children's race and ethnicity. This information is important and helps to make sure we are fully serving our community. Responding to this section is optional and does not affect your children's eligibility for free or reduced-price meals.

If some children in the household are foster children:

- Part 1: List all household members and the school name and school grade level for each child. For any person, including children, with no income, you must check the "No Income" box. Check the box if the child is a foster child.
- Part 2: If the household does not have a 7-digit SNAP or OWF case number, skip this part.
- Part 3: If any child you are applying for is homeless, migrant, or a runaway check the appropriate box and call Adam Puthoff, 391 E. Columbus St., St. Henry, OH 45883, (419) 678-4834, ext. 2100. If not, skip this part.
- Part 4: Follow these instructions to report total household income from this month or last month.
 - Box 1-Name: List all household members with income.
 - Box 2 –Gross Income and how often it was received: For each household member, list each type of income received for the
 month. Check the appropriate box to note how often the person receives the income weekly, every other week, twice a month,
 or monthly. For earnings, list the gross income not the take-home pay. Gross income is the amount earned before taxes and
 other deductions and can be found on pay stubs. For other income, list the amount and check the box to note how often each
 person received assistance from welfare, child support, alimony, pensions, retirement, Social Security, Supplemental Security

Income (SSI), Veteran's benefits (VA benefits), and disability benefits. Under *All Other Income*, list Worker's Compensation, unemployment or strike benefits, regular contributions from people who do not live in your household and any other income. Do not include income from SNAP, FDPIR, WIC, federal education benefits and foster payments received by the family from the placing agency. For ONLY the self-employed, report income after expenses under *Earnings from Work*. This is for your business, farm, or rental property. If you are in the Military Privatized Housing Initiative or receive combat pay, do not include these allowances as income.

- Part 5: Answer yes or no and sign your name if you would like the application to be checked by school officials to determine if the child(ren) qualifies for a school instructional fee waiver.
- Part 6: Adult household member must sign the form and list the last four digits of their Social Security Number (or mark the box if he or she does not have one).
- Part 7: We are required to ask for information about your children's race and ethnicity. This information is important and helps to make sure we are fully serving our community. Responding to this section is optional and does not affect your children's eligibility for free or reduced-price meals.

ALL OTHER HOUSEHOLDS (INCLUDING WIC HOUSEHOLDS) FOLLOW THESE INSTRUCTIONS:

- Part 1: List all household members and the school name and grade level for each child. For any person, including children, with no income, you must check the "No Income Box."
- Part 2: If the household does not have a 7-digit SNAP or OWF case number, skip this part.
- Part 3: If any child you are applying for is homeless, migrant, or a runaway check the appropriate box and call Adam Puthoff, 391 E. Columbus St., St. Henry, OH 45883, (419) 678-4834, ext. 2100. If not, skip this part.
- Part 4: Follow these instructions to report total household income from this month or last month.
 - Box 1 Name: List all household members with income.
 - Box 2 –Gross Income and how often it was received: For each household member, list each type of income received for the month. Check the box to note how often the person receives the income weekly, every other week, twice a month, or monthly. For earnings, be sure to list the gross income not take-home pay. Gross income is the amount earned before taxes and other deductions and can be found on pay stubs. For other income, list the amount and check the box to note how often each person received assistance from welfare, child support, alimony, pensions, retirement, Social Security, Supplemental Security Income (SSI), Veteran's benefits (VA benefits), and disability benefits. Under All Other Income, list Worker's Compensation, unemployment or strike benefits, regular contributions from people who do not live in your household and any other income. Do not include income from SNAP, FDPIR, WIC, federal education benefits and foster payments received by the family from the placing agency. For ONLY the self-employed, report income after expenses under Earnings from Work. This is for your business, farm, or rental property. If you are in the Military Privatized Housing Initiative or receive combat pay, do not include these allowances as income.
- Part 5: Answer yes or no and sign your name if you would like the application to be checked by school officials to determine if the child(ren) qualifies for a school instructional fee waiver.
- Part 6: An adult household member must sign the form and list the last four digits of their Social Security Number (or mark the box if he or she does not have one).
- Part 7: We are required to ask for information about your children's race and ethnicity. This information is important and helps to make sure we are fully serving our community. Responding to this section is optional and does not affect your children's eligibility for free or reduced-price meals.

2024-2025 FREE AND REDUCED-PRICE SCHOOL MEALS APPLICATION

Part 1. ALL HOUSEHOLD MEMBERS	TILL AND	IVL	DU	JLL	/-F I	NOL SCHOOL	OL	IVIL	ML.	A	PLICATION					
Names of <u>all</u> household members (First, Middle Initial, Last)	Name of school and grade level for each child/or indicate "NA" if child is not in school. School Grade					Check if a foster child (legal responsibility of welfare agency or court) *If all children listed below are foster children, skip to Part 5 to sign this form.							Check if No Income			
	3.000															
Part 2. BENEFITS: If any member of your household receives Supplemental Nutrition Assistance Program (SNAP) or Ohio Works First (OWF) benefits, provide the name and 7-digit case number for the person who receives benefits and skip to Part 5. If no one receives these benefits, skip to Part 3. NAME: 7-DIGIT CASE NUMBER: Part 3. If any child you are applying for is homeless, migrant, or a runaway check the appropriate box and call Adam Puthoff, 391 E. Columbus St., St. Henry, OH 45883, (419) 678-4834, ext. 2100. Homeless Migrant Runaway																
Part 4. TOTAL HOUSEHOLD GROSS IN		ore o	ded	ucti	ons	s) I ist all inc	com	e oi	n th	e sa	me line as th	e n	ers	on v	who	receives it.
Check the box for how often it is received.						•	,0111	0 0,		0 00	ino imo do di	O P	010	011		10001100 11.
1. NAME					,											
(List all household members with income)	2. GROSS I	NC	OME	E AI	ND	HOW OFTE	N IT	W.	AS	REC	CEIVED					
	Earnings from work before deductions	Weekly	Every 2 Weeks	Twice Monthly	Monthly	Welfare, child support, alimony	Weekly	Every 2 Weeks	Twice Monthly	Monthly	Pensions, retirement, Social Security, SSI, VA benefits	Weekly	Every 2 Weeks	Twice Monthly	Monthly	All Other Income (indicate frequency, such as "weekly" "monthly" "quarterly" "annually"
(Example) Jane Smith	\$200	\boxtimes		П		\$150		\boxtimes	П		\$0			П		\$ <u>50.00/</u>
																quarterly
	\$	ᆜ	닏	닏	닏	\$	닏	닏	브	님	\$	븓	브	片	片	\$/
	\$	片	님	님	片	\$	님	븜	븜	뷰	\$	屵	屵	片	片	\$/
	\$	님	븜	片	片	\$	붜	님	님	井	\$	무	님	片	片	\$/
8	\$	片	片	ዙ	片	\$	ዙ	片	片	뷰	\$	무	片	片	片	\$/_ \$ /
Part 5. SCHOOL INSTRUCTIONAL FEE WAIVER ADULT CONSENT: Your child(ren) may qualify for a waiver of their school instructional fees. Your permission is required to share your meal application information with school officials to determine if your child(ren) qualifies for a fee waiver. Answering this question will not change whether your children will receive free or reduced-price meals. Please check a box: Yes, I agree to have my meal application used to determine if my child(ren) qualifies for a fee waiver. No, I do not agree to have my meal application used to determine if my child(ren) qualifies for a fee waiver. Signature of Parent/Guardian:																

Part 6. SIGNATURE AND LAST FOUR DIGITS OF SOCIAL SECURITY NUMBER (ADULT MUST SIGN)									
An adult household member must sign the application. If Part 4 is completed, the adult signing the form must also list the last four									
digits of his or her Social Security Number or mark the "I do not have a Social Security Number" box. (See Privacy Act Statement									
on the back of this page.)	on the back of this page.)								
I certify (promise) that all information on this application is true and that all income is reported. I understand that the school will receive									
federal funds based on the information I give. I understand that school officials may verify (check) the information. I understand that									
deliberate misrepresentation of the information may cause my children to lose meal benefits and I may be subject to prosecution under									
state and federal statutes.									
Sign here: X	Print name:	Date:							
Address:Phone Number:									
Last four digits of your Social Security Number: I do not have a Social Security Number									
Part 7. Children's ethnic and racial identities: We are required to ask for information about your children's race and ethnicity. This									
information is important and helps to make sure we are fully serving our community. Responding to this section is optional and does not									
affect your children's eligibility for free or reduced-price meals.									
Choose one ethnicity:	Choose one or more (regardless of ethnicity):								
☐ Hispanic/Latino	☐ Asian ☐ American India	an or Alaska Native							

Do not complete this section. Intended for school use only.								
Annual Income Conversion: Weekly x 52, Every 2 Weeks x 26, Twice A Month x 24, Monthly x 12								
Total Income: Per: Week, Every 2 Weeks, Twice per Month, Month, Year Household size:								
Categorical Eligibility: Date Withdrawn: Eligibility: Free_ Reduced_ Denied_ Reason:								
Determining/Approval Official's Signature:								
Confirming Official's Signature: Date:								
Follow-up Official's Signature: Date:								
If selected for Verification, Date Verification Notice Sent: Response Date: 2 nd Notice Sent: Results Sent:								
Verification Result: No Change Free to Reduced Price Free to Paid Reduced Price to Free Reduced Price to Paid								

Your children may qualify for free or reduced-price meals if your household income falls at or below the limits on this chart.

Privacy Act Statement: This explains how we will use the information you give us.

The Richard B. Russell National School Lunch Act requires the information on this application. You are not required to provide information, but if information is not provided, the state agency cannot approve your child for free or reduced-price meals. You must include the last four digits of the social security number of the adult household member who signs the application. The last four digits of the social security number is not required when you apply on behalf of a foster child or you list a Supplemental Nutrition Assistance Program (SNAP), Ohio Works First (OWF) case number or other identifier for your child or when you indicate that the adult household member signing the application does not have a social security number. We will use your information to determine if your child is eligible for free or reduced-price

INCOME ELIGIBILITY GUIDELINES								
2024-2025								
Household size	Yearly	Monthly	Weekly					
1	\$27,861	\$2,322	\$536					
2	37,814	3,152	728					
3	47,767	3,981	919					
4	57,720	4,810	1,110					
5	67,673	5,640	1,302					
6	77,627	6,469	1,493					
7	87,579	7,299	1,685					
8	97,532	8,128	1,876					
Each Additional Person:	9,953	830	192					

meals, and for administration and enforcement of the lunch and breakfast programs. We may share your eligibility information with education, health, and nutrition programs to help them evaluate, fund, or determine benefits for their programs, auditors for program reviews, and law enforcement officials to help them look into violations of program rules.

USDA Nondiscrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail:

U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; or

- 2. fax: (833) 256-1665 or (202) 690-7442; or
- email: program.intake@usda.gov provider.

This institution is an equal opportunity

Form (Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Befo	re you begin. For guidance related to the purpose of Form W-9, see Purpose of Form, below.										
	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's entity's name on line 2.)	s name on line	1, and ent	er the busi	ness/dis	regarded					
	Gentry Services, LLC										
	2 Business name/disregarded entity name, if different from above.										
	24 Productions										
Print or type. See Specific Instructions on page 3.	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on lir only one of the following seven boxes. ☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Tr☐ ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the box for the tax classification of its owner. ☐ Other (see instructions) 3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax class and you are providing this form to a partnership, trust, or estate in which you have an ownership interes this box if you have any foreign partners, owners, or beneficiaries. See instructions	rust/estatee tax appropriate ification,	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) (Applies to accounts maintained outside the United States.)								
99		ester's name	and address	s (antional	`						
Ø	510 Abernathy Oaks Way	iester s flattie i	and addres	s (optional	,						
	6 City, state, and ZIP code										
	Alpharetta, GA 30004										
	7 List account number(s) here (optional)										
Par	Taxpayer Identification Number (TIN)										
backu reside	your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid p withholding. For individuals, this is generally your social security number (SSN). However, for a not alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other is, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a</i> ter.	or	eurity num	_[
Note: If the account is in more than one name, see the instructions for line 1. See also What Name and					identification number						
Numb	er To Give the Requester for guidelines on whose number to enter.	8 1 -	- 5 4	0 8	8 5	9					
Part	II Certification										
	penalties of perjury, I certify that:										
2. I am Sen	number shown on this form is my correct taxpayer identification number (or I am waiting for a num not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have rice (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividing results to backup withholding; and	not been no	otified by	the Intern	al Reve d me th	nue at I am					
	a U.S. citizen or other U.S. person (defined below); and										
	FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is considered as a second control of the control										
oecaus acquis	cation instructions. You must cross out item 2 above if you have been notified by the IRS that you are e you have failed to report all interest and dividends on your tax return. For real estate transactions, ite tion or abandonment of secured property, cancellation of debt, contributions to an individual retiremen an interest and dividends, you are not required to sign the certification, but you must provide your cor	em 2 does no nt arrangeme	t apply. Font (IRA), ar	or mortgag nd, genera	ge intere	est paid, ments					
Sign Here	Signature of U.S. person Date 5/21/2024										
O ===	Name to the second	ddod += +b:- :		Alessa							

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they