



AT PARK CITY

OWNER GUIDE

2025

SWEETWATER LIFT LODGE

1255 Empire Avenue, Park City, Utah 84060

Phone: 435-200-0300

www.sweetwater-liftlodge.com

SWEETWATER LIFT LODGE

AT PARK CITY



Welcome to Sweetwater Lift Lodge located in Park City, Utah. Park City offers the USA's Largest Ski Resort, endless activities, year-round events, and over 100 restaurants.

We've created this owner guide to assist you in planning your annual vacation and help you create a lifetime of memories and extraordinary experiences to share with friends and family.

Located just 250 steps away to Park City Mountain make the Sweetwater Lift Lodge a spacious and family-friendly resort that many other properties just can't claim. GetAways Resort Management aims to provide owners an experience that is met with excellent customer service, quality amenities, and vacation planning perks and benefits so that owners can feel proud to call the Sweetwater Lift Lodge their home away from home.

Sincerely,
Sweetwater Lift Lodge Management

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Maintenance Fees

Your annual Maintenance Fees are assessed by the Association to cover the operating expenses of the resort. They are based on the number of intervals at Sweetwater Lift Lodge and pro-rated to your unit type.

2024/2025 Maintenance Fees

- Studio: \$701.00
- One-Bedroom: \$984.00
- Two-Bedroom (85, 86, & 87): \$1,045.00
- Two-Bedroom (88 & 89): \$952.00
- Presidential (31): \$1,173.00
- Executive (32): \$1,047.00
- Ambassador (33): \$1,047.00
- Two-Bedroom Phase III (34-42): \$951.00
- Two-Bedroom Phase V (52-60): \$935.00
- Three-Bedroom Loft Phase III (43-51): \$1,057.00
- Loft (61, 62, 72-75): \$1,072.00

Property Tax: included in your maintenance fees.

Annual Due Date: October 1st

***Late After October 15th**

Owner Maintenance Fees go towards the operating expenses of the resort. The Association has a strict collection policy. Late payments are assessed late fees, collection fees, finance, and delinquent fees.

Collection Policy.

Late charges are assessed on past due amounts. Accounts more than 90 days past due may be assigned to a third-party collection agency, risk a lien placed on their timeshare unit, or have legal action including foreclosure.

Additional late fees may be added if your payment is not received within the guidelines provided and will not be waived.

The following collection policy applies:

- 15 days past due: \$10 late charge fee and \$75 collection fee
- 30 days past due: \$35 delinquent charge
- 60 days past due: \$35 delinquent charge

Delinquent interest fees apply at a rate of 12% per annum.



Owner's Area

www.sweetwater-liftlodge.com/owners-area

Access information online where you can learn more about the following:

- Board meeting dates
- Pay your maintenance fees online
- Newsletters
- Bonus time
- Rental and exchanges
- Perks and benefits
- Owner classifieds
- FAQ

Weekly Resort Activities

Continental Breakfast

Sunday 8:00am – 10:30am

Enjoy pastries, muffins, fruit, milk and cereal, orange juice, hot coffee and tea. Complimentary to our owners and guests during their stay.



Manager's Wine & Cheese Welcome Party

Monday 5:00pm – 6:00pm

Unwind, sip, and savor select wines or apple cider and cheese and crackers during our weekly hosted wine and cheese hour. Meet and greet other owners and guests during your stay!

Margarita Night

Wednesday 5:00pm – 6:00pm

Enjoy our margaritas or apple cider, chips, salsa, and guacamole for a mid-week fiesta that's muy bien!



park  city

Events in Park City

To view weekly Park City events visit
www.visitparkcity.com/events

Bonus Time

Owners have the benefit of staying as many nights as they want outside of their ownership week(s) at a privileged rate called “Bonus Time”. Perfect for last-minute getaways and staycations for locals. Stay for one night, two nights, or three!

Bonus Time Rates:

- Studio: \$90 per night
- One-Bedroom: \$120 per night
- Two-Bedroom: \$145 per night
- Three-Bedroom: \$160 per night

Policies and Guidelines:

- Bonus time may only be used by owners.
- Bonus time is subject to availability during prime-time seasons (ski season).
- Maintenance fees must be paid and owner account must be current.
- No Shows will be charged the entire amount of the reserved night’s stay.
- First-Reserve, first-served basis.
- **Bonus Time Booking Frame:**
 - Weekday stays – book 90 days or less in advance.
 - Weekend stays – book 30 days in advance.

Vacation Banking

Can’t make it to your use week? We completely understand! Modify your existing reservation for a different date within the same year or the following year for a fee. Contact owner services 90+ days in advance prior to your arrival.

Vacation Banking Fees

- \$80 move your week to another time **within the same year**.
- \$120 move your week for use in the **following year**.

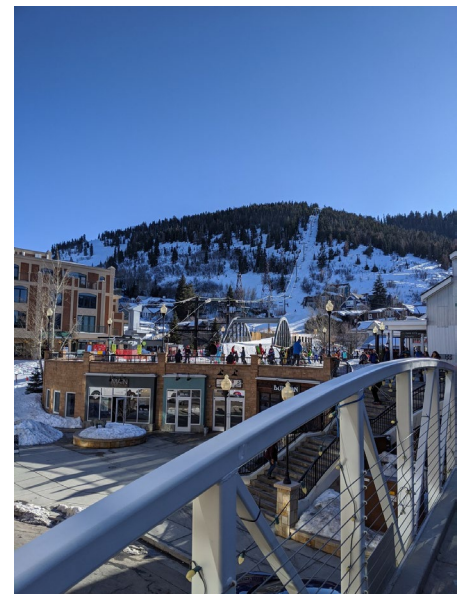
Vacation banked weeks can be used for Annual Reservations at Sweetwater Lift Lodge or deposited with an exchange company.

Future Weeks

Looking to deposit your weeks early with an exchange company? You can prepay your maintenance fees for the following year ahead of time and deposit the next year’s week. Contact owner services to deposit your weeks early!

Ready to Book Your Bonus Time?

Contact Owner Services
Phone: 1-888-4811, option 2
Email: owner@sweetwater-liftlodge.com



No Shows

We are committed to improving services and amenities at the property. Ensuring we have the proper staff in place is one of the key elements that allow us to do that. Managing expenses related to operating the property is another. It has been a surprise to see a high percentage of owner “no-shows” which range from 5 to 15 rooms per week. We kindly ask that you contact our Reception Desk if you plan to not use your week. By doing this, we can minimize the expenses we incur preparing for your expected arrival and your stay.

If you will not use your week, please call the Reception Desk at 435-200-0300.

Friends & Family Use

Immediate family members can use your week at no extra charge! Simply contact Owner Services and provide the names of your family members.

For all your friends and non-immediate family members who want to use your week, Owner Services charges a \$60 Guest Certificate Fee. Please contact Owner Services in advance to pay the fee prior to your guest's arrival.

Owner Rental

The owner rental program was designed to help offset your maintenance fee by placing your unused week into our rental program and generating income to you. If you own any of the following weeks listed below, we highly encourage you to deposit your week(s), regardless of unit type, into our Owner Rental Program inventory.

Program Guidelines

- All Maintenance Fees must be paid in full and owner account current when depositing weeks into the program.
- Current enrollment is for 2025 weeks.

*The owner rental program agreement/form is attached at the end of this document and can also be found on the owner portal.

Internal Exchange Information

GetAways Resort Management offers GetAways Advantage Vacation Exchange Program, in partnership with 7Across. Please visit <https://www.getawaysadvantage.com/> to find out more about exchange opportunities as well as bonus and rental time. As an owner at Sweetwater, there are no enrollment fees, and exchange fees start as low as \$129.

Owner Resale

Transfers & Sales:

Have you found someone to transfer your ownership to? We're happy to help guide you through the process so you understand what steps you need to take to transfer your ownership.

Once you've found a buyer or someone you want to transfer your week to, pay the \$250.00 Transfer Fee to complete the transfer along with sending a copy of the recorded deed.

Payment can be made by phone, check, or online.

For more information, contact transfers@sweetwater-liftlodge.com or by phone at 888-267-4811, option 3.

*Note: All transfers/sales must comply with the Amended CC&Rs, Paragraph 22 which can be found online in the Downloads section of the Owners Information page.

Send Us Your Owner Referrals!

Sweetwater Lift Lodge has a limited number of timeshare weeks available for purchase by new owners. If you have a friend or relative interested in owning a timeshare at Sweetwater Lift Lodge, contact Owner Services or buyweeks@sweetwater-liftlodge.com for more information.

Your Timeshare is Real Estate

If you are buying or selling a deeded timeshare interest at Sweetwater Lift Lodge on your own, remember that you are buying or selling real estate. The whole process will work much like buying or selling a home – with slightly less paperwork.

Title and escrow companies assist both the buyer and the seller in “closing” the sale and ensuring the process is correctly documented (such as recording the new deed, and resort is notified of new owner, money transferred correctly, and so forth). There are additional costs involved in closing any real estate transaction. Make sure you are aware of all fees prior to closing.

Treat your timeshare as real estate because it is and use the same practices you would if you were purchasing your next home.

Timeshare Exit Companies: Stay Informed

It was shortly after timeshare properties began sprouting up across the United States that companies claiming to be able to buy back your annual vacation rental also began to pop up. The timeshare boom in the 1980s locked in many families with yearly vacation time at resorts across the country but now with many parents trying to pass them on to their children who don't want them or falling on hard economic times they're looking to get rid of their timeshare.

This is where scammers come into the picture. The typical "timeshare resale" scam starts when "scammers target likely sellers of timeshares with the promise that they either have a buyer ready to purchase your timeshare or the assurance that they can sell it. All you need to do is pay an upfront fee—usually via a wire transfer—to cover closing costs, services, taxes, timeshare maintenance or other fees." Once the money has been paid that's where the scammers' services end. The timeshare remains in the owner's name and so does all the responsibility with it, but that owner is out hundreds or thousands of dollars.

Unfortunately, other scammers will then target those individuals to help recover the money lost in the first scam - of course for another fee. Again, when the scammers receive the money, they're gone without a trace. Phone calls are never answered, emails bounce and the company disappears. Companies like this focus on timeshare properties that have been around for 15 or more years and target its owners.

Some timeshare properties are owned by a deed and considered actual property. Because deeds are public record and all that's needed is an address to look up those deeds, a lot of fraudulent timeshare companies can easily find information about ownership and then specifically target owners. Many of the fraudulent companies will focus on owners that purchased the timeshare 20 to 30 years ago because those owners are most likely to be looking to pass on their vacation rental. That company will then reach out to an owner, explain what they can do and how quickly they can do it, and then the scamming process begins.

There are many steps an owner can take when it comes to the decision to pass on their timeshare to ensure they do not fall victim to a timeshare resale scam.

1. Contact the property you own at first. It doesn't hurt to start with the association you own with. Many timeshare associations and their management company have more information about how you can either pass on or sell your timeshare safely and legally. Some associations might even have a program set in place to deed back timeshare ownership or have a resale list where other owners have the opportunity to take over your specific week.
2. Do your research. The most important thing you can do when being approached by a company that promises to help you get rid of your timeshare is to research that company. Contacting your association about the company is part of that research as well. Some associations and management companies have worked with legitimate companies before and would be able to tell you if the company you're researching is on their list. You can also contact the State Attorney General, the consumer protection agencies in the state where the reseller is located or the Better Business Bureau to determine if the company exists and if there are any complaints.
3. Be cautious of upfront fees and the manner of payment. Most reputable companies will have the owner pay after the sale is finalized. If the company requests payment upfront through a wire transfer, money order, cashier's check or with cash there won't be a trail for law enforcement to follow. That money is nearly impossible to track and recover.
4. Make sure you have everything in writing. All details of the service and sale should be documented thoroughly. It's beneficial to have an attorney familiar with property law review all documentation before signing anything.
5. It sounds too good to be true. Fraudulent timeshare resale companies know what an owner wants to hear so if they promise a quick, profitable sale, it's probably too good to be true.

The most important thing to remember if you're at the stage where owning your timeshare is no longer in the books is to contact and talk with your association or the management company for your property. Be vigilant if you decide to go another route and always do your research.

Information provided by ConsumerReports.org: Fredman, C. (2015, June 13). Timeshare resale scams, Look for these warning signs to detect fraud [blog post]. Retrieved from [https://www.consumerreports.org/cro/news/2015/06/timeshare-resale-scams/...](https://www.consumerreports.org/cro/news/2015/06/timeshare-resale-scams/)

Resort Contact Information



AT PARK CITY

Sweetwater Lift Lodge

1255 Empire Avenue
Park City, Utah 84060

Mailing:

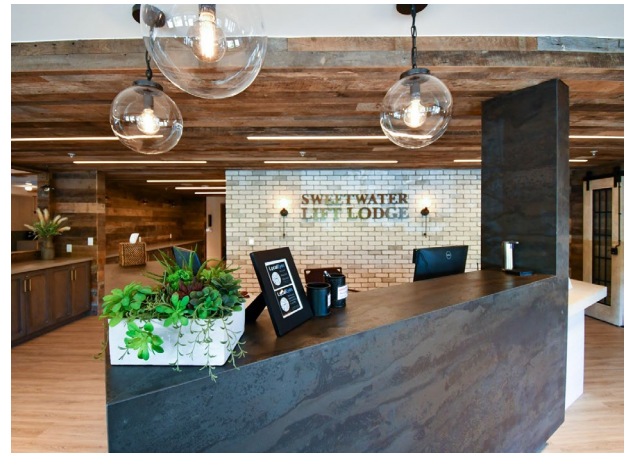
PO Box 680356
Park City, Utah 84069

Reception Desk (24/7)

Phone: 435-200-0300
Email: frontdesk@sweetwater-liftlodge.com

**Have a question or
comment for your
Sweetwater Lift Lodge
Board of Directors?**

Email: myboard@sweetwater-liftlodge.com



Owner Services

Phone: 888-267-4811, Option 2
Email: owner@sweetwater-liftlodge.com

Maintenance Fee & Billing

Phone: 888-267-4811
Email: billing@sweetwater-liftlodge.com

Transfers

Phone: 888-267-4811, Option 3
Email: transfers@sweetwater-liftlodge.com

General Manager – Martin Escobedo

Email: martin@sweetwater-liftlodge.com

Guest Services Manager – Rainer Villegas

Email: rainer@sweetwater-liftlodge.com

Sweetwater Lift Lodge is professionally managed by:



GETAWAYS RESORT MANAGEMENT

Rental Management Agreement * Sweetwater Lift Lodge

Fax: (702) 926-9562

Mailing Address: Getaways Resort Management - C/O Reservations - PO Box 231448 - Las Vegas NV 89105

Updated 1/1/2023

This Agreement is made and entered into this _____ day of _____, 20____ by and between _____, hereinafter called "Owner" and Getaways Resort Management, hereinafter called "Manager".

1. EXCLUSIVE RIGHT TO RENT

Owner hereby appoints and grants Manager the exclusive right to rent, operate and manage the Unit known as Unit

Type: _____ contract number: _____ hereinafter called "Unit" for

the dates of: _____ with reservation number _____.

2. TERM

The Agreement may be terminated by either party with thirty (30) days written notice to the other party. If a standing reservation(s) for the Unit is in place subsequent to termination of this Agreement, Manager shall use its best efforts to relocate said reservation. However, Owner agrees that in the event Manager is not able to relocate said reservation subsequent to termination of this Agreement, Owner shall be bound by the pre-existing standing reservation.

3. SIZE OF UNIT Studio _____ One Bedroom _____ Two Bedroom _____ Three Bedroom _____

4. AUTHORITY AND POWERS

Owner grants the Manager the authority and power to:

- A. Provide exclusive rental and management services to advertise and rent Unit in a nightly rental program.
- B. Disburse Owner's funds in the following order:
 - a. Compensation due Manager under paragraph 10, operating expenses and costs, Resort Fees, then Balance to Owner.
- C. Render on a monthly basis, a statement of receipts and disbursements to owner. Statements for any month shall be presented by the 20th day of the following month.

5. RENTAL RATES

Manager shall set rental rates at which Manager will offer Unit for rental which will in Manager's sole business judgment, maximize rental receipts for Unit. Manager will use its best efforts to set equality among the rental income (Adjusted for Owner's and Owner's guest's use of the Unit) of all Units within the same unit type and rating category, which are participants in rental program.

6. REFUND OF RENTAL DEPOSIT/ RENTAL MONIES

Manager reserves the right, and, Owner authorizes Manager to refund guest's rental deposit and/or rent monies pursuant to Manager's standard cancellation policy.

7. EXCLUSIVE OCCUPANCY BY RENTAL GUEST

Owner understands that during times in which any portion of the Unit is rented to a rental guest, the guest is entitled to the exclusive right of occupancy of such portions of the Unit so rented. Therefore, during such rental period, Owner shall not enter any portion of the Unit so rented nor disturb the guest unless prior arrangements to do so have been made with the Manager.

8. OWNER OCCUPANCY

Owner shall have the right to reserve the Unit for such use as Owner desires, under the provision and condition that:

- A. Unit has not been previously reserved or rented by Manager.
- B. Owner causes Manager to receive at least twenty-four hours advance notice of such usage.
- C. Should Owner not honor a reservation, then Owner will be liable for any and all damages and costs incurred for relocation of guest, in addition to any damages allowed by law or at equity.

9. SALE OF UNIT BY OWNER

Owner agrees that Owner will not offer Unit for sale without providing written notice to Manager. Owner further agrees that Unit may not be shown to prospective buyers at any time the Unit is being rented. Owner further agrees to honor all Rental Commitments for the Unit in the event of sale of Unit. Owner shall be liable for any and all damages incurred from relocating guests (Including damages incurred by both Manager and/or any relocated guests) to facilitate a sale of the Unit.

GETAWAYS RESORT MANAGEMENT

Rental Management Agreement * Sweetwater Lift Lodge

10. COMPENSATION

Commission: Manager shall be deemed an independent contractor and not an employee of the Owner. Manager shall receive as compensation for the service(s) required to be rendered under this Agreement forty percent **(40%)** of the net rental, net third party commissions payable to others. "Collected" does not include refunds, chargebacks, cancellations, etc., in which case the commission would be reversed.

11. INDEMNIFICATION

Owner shall indemnify, defend and hold harmless Manager and all persons in the Manager's firm and its affiliates, from all costs, expenses, suits, liabilities, damages, attorney fees and claims of every type, including but not limited to those arising out of injury or death of any person, or damage to any real or personal Unit of any person, including Owner, for: (i) any repairs performed by Owner or others hired directly by Owner; or (ii) those relating to the management, leasing, rental, security deposits, or operations of the Unit by Manager, or any person in the Manager's firm, or the performance or exercise of any of the duties, powers or authorities granted to the Manager.

12. LIABILITY OF MANAGER

The Manager shall not under any circumstances be liable under or by reason of this Agreement either directly or indirectly for any accident, injury, breakage or damage of any furniture, appliance or fixture within the Unit not attributable to the action or inaction of the Manager or any of its employees, Owner hereby agrees to the fullest extent allowable by law, to defend and hold Manager, and/or any affiliates, subsidiaries or their respective employees, officers, directors, shareholders or Managers ("Manager Parties") thereof, free and harmless from and against any and all arising and/or relating directly or indirectly from injury to person or Unit, or both sustained by anyone in and about the Unit or in connection with the rental of Unit, excluding Claims arising from gross negligence or willful misconduct of the Manager Parties.

13. DISPUTE RESOLUTION

In the event any controversy or claim arising out of this Agreement cannot be settled by the parties or their legal representatives, the parties agree to submit said dispute to binding arbitration before Judicial Arbitration and Mediation Services. In the event the parties cannot agree upon an arbitrator, then the Board of Arbitration and Mediation Services shall appoint an arbitrator. The party commencing the arbitration shall deposit Arbitration Fees as an advance. The arbitrator shall grant leave to take depositions if requested by any party to the arbitration. Judgment upon the award may be entered in any court having jurisdiction thereof.

14. RULES AND REGULATIONS

The Association shall, from time to time, prepare rules and regulations governing the number of occupants per unit, the activities permitted, the use of facilities for the Unit and any other rules and regulations a the homeowner association may deem appropriate with respect to use of the unit and Unit by Owners, guests and renters. Use of the Unit is subject to the Covenants, Conditions and Restrictions, By-Laws of the Association, and the Rules and Regulations.

15. PROPER AUTHORITY

Owner/s warrants that it possesses the requisite power and authority to enter into and perform its obligations under this Agreement on behalf of all persons in title of Owner/s ownership.

16. NOTICES

Any written notice to Owner or Manager required under this Agreement shall be served by sending such notice by first class mail or other agreed-to delivery method to that party at the address below:

GETAWAYS RESORT MANAGEMENT

Rental Management Agreement * Sweetwater Lift Lodge

If to Owner:

Tel _____

If to Manager:

Getaways Resort Management
Attn.: Owner Services
PO Box 231448
Las Vegas, NV 89105
(888) 267 - 4811

In witness whereof, the Owner and Manager have caused this Agreement to be executed on the date first set forth above.

Owner

Manager

Date

Date

The Unit shall not be placed in the Rental Program until submission of Owner's Tax ID and a completed W9.

Request for Taxpayer Identification Number and Certification

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

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See <i>Specific Instructions</i> on page 3.	1	Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)		
	2	Business name/disregarded entity name, if different from above.		
	3a	Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.		
	<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"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.			
	<input type="checkbox"/> Other (see instructions) _____			
	3b	If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>		<i>(Applies to accounts maintained outside the United States.)</i>
5	Address (number, street, and apt. or suite no.). See instructions.		Requester's name and address (optional)	
6	City, state, and ZIP code			
7	List account number(s) here (optional)			

Part I Taxpayer Identification Number (TIN)

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

Social security number											
				-			-				
or											
Employer identification number											
				-							

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

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date
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General Instructions

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

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

What's New

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

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

Purpose of Form

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

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

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

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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

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

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.