STATE OF ARKANSAS
Department of Finance and Administration

Office of Intergovernmental Services
1515 West Seventh Street, Suite 400
Post Office Box 8031
Little Rock, Arkansas, 72203-8031
Phone: (501) 682-1074
Fax: (501) 682-5206
https://www.dfa.arkansas.gov/intergovernmental-services

Residential Substance Abuse Treatment JAIL-BASED

NOTICE OF AVAILABILITY OF FUNDING
REQUEST FOR PROPOSALS (RFP)

The State of Arkansas, Department of Finance and Administration - Intergovernmental Services (IGS) announces the availability of funding under the U.S. Department of Justice's Office of Justice Programs' (OJP) Bureau of Justice Assistance – Residential Substance Abuse Treatment Program Jail-Based (RSAT). Potential applicants should carefully review the state solicitation for program requirements before submitting a proposal.

PURPOSE: To support, develop, and implement a residential substance abuse treatment for Pre-Trial Detainees in local jails and detention facilities.

RELEASE DATE: November 1st, 2024

PROJECT PERIOD: January 1, 2025, to September 30, 2025 (9-Month Project)

FUNDING AVAILABLE: **$447,035.48**

REQUEST FOR PROPOSAL (RFP) AND ADDITIONAL INFORMATION IS AVAILABLE AT:
https://www.dfa.arkansas.gov/intergovernmental-services/grant-programs/residential-substance-abuse-treatment-for-state-prisoners-rsat-program.

ELIGIBILITY:
Applicants are limited to local jails and detention facilities. Applying entities **must** operate and/or maintain jail or detention facilities for pre-trial detainees and are able to comply with the match requirement of 25%.

PROPOSAL DEADLINE:
Proposals and supporting documentations are due by 4:30 p.m. Central Standard Time on **Friday, December 6, 2024,** to the Department of Finance and Administration-Intergovernmental Services. Proposals submitted by mail should be postmarked no later than **Friday, December 6, 2024**.

CONTACT INFORMATION:
For assistance contact IGS via email at igs.applications@dfa.arkansas.gov or call the IGS office at 501-682-1074.

Residential Substance Abuse Treatment Program- Pretrial Detainees

REQUEST FOR PROPOSAL 2024

PROGRAM OVERVIEW

The Residential Substance Abuse Treatment (RSAT) for State Prisoners Program assists states with the developing and implementing residential substance use disorder (SUD) treatment programs within state correctional facilities, as well as within local correctional and detention facilities, in which persons are incarcerated for a period of time sufficient to permit SUD treatment.

GOALS AND OBJECTIVES

The goal of the RSAT program is to assist state, local, and tribal efforts to increase access to evidence-based prevention and SUD treatment and reduce overdose deaths.

- Enhance the capabilities of state, local, or tribal governments to initiate or continue evidence-based SUD or co-occurring substance use and mental health disorder treatment programs.
- Prepare individuals for reintegration into their communities; and
- Assist individuals and communities through the reentry process by delivering community-based treatment, recovery, and other broad-based aftercare services.

ELIGIBILITY REQUIREMENTS

Applying entities **must** operate a detention/jail facilities for incarcerated individuals as stated in the federal regulations. Applicants are encouraged to collaborate and/or partner with community-based organizations to meet the requirements and build capacity for the RSAT proposed project.

Applying entities are responsible for programmatic design, oversight, reporting, monthly invoicing, meeting the state and federal requirements.

ACTIVE UEI

A UEI number is a unique 12-digit alphanumeric number provided by the System for Award Management (SAM.gov). To receive federal funding all applicants must maintain current registrations in the SAM database. This can be accessed at www.sam.gov.

RSAT JAIL-BASED PROGRAM

The purpose of the Residential Substance Abuse Treatment (RSAT) for State Prisoners Program is to increase access to treatment for individuals with substance use or co-occurring substance use and mental health disorders during detention or incarceration and to improve continuity of care during and after reentry by delivering community-based treatment and other broad-based aftercare services. According to the Bureau of Justice Statistics, 58 percent of state prison inmates and 63 percent of local jail inmates met the medical criteria for drug dependence or abuse.

The RSAT Program assists states with developing and implementing residential substance use disorder (SUD) treatment programs within state prisons, as well as within local correctional and detention facilities, in which persons are incarcerated for a period of time sufficient to permit SUD treatment. RSAT Program funds must be used to support the provision of SUD treatment to individuals during detention or incarceration in a state or local facility. Funds may also be used for recovery support and aftercare services for program participants post release. Treatment for co-occurring substance use and mental health disorders may also be provided using RSAT funds. BJA also encourages the provision of the three FDA-approved medications to treat substance use disorder along with counseling and behavioral therapies (sometimes referred to as medication-assisted treatment or MAT) as part of any evidence-based substance use or co-occurring mental health and substance use disorder treatment program for individuals with a substance use disorder, including alcohol and opioid use disorder, that are incarcerated or detained in the nation's prisons or jails.

Pursuant to 34 U.S.C. 10421 et. seq., the RSAT Program seeks to support efforts to provide residential treatment to people with SUD and co-occurring substance use and mental health disorders during confinement within state correctional facilities as well as local correctional and detention facilities and to provide aftercare and recovery support services upon release into the community. The RSAT Program also supports efforts to address the overdose crisis—in confinement and reentry—through increased access to evidence-based treatment, including medication-assisted treatment (MAT), which is the use of medication in combination with counseling and behavioral therapies.

REQUIREMENTS

- Participants must be pretrial detainees.
- Program must continue or initiate substance use disorder treatment which includes medication-assisted treatment and/or connect participants to treatment in the community upon release.
- Develop the inmate's cognitive, behavioral, social, vocational, and other skills to solve the substance abuse and related problems.
- Require urinalysis and/or other proven reliable forms of drug and alcohol testing for program participants, including both periodic and random testing, and for former participants while they remain in the custody of the state or local government.
- Prepare participants for a successful community reintegration, including post-release referrals.
- Program design should be based on effective, scientific practices.
- Funds must be used for residential SUD treatment programs in jails, to initiate or continue evidence-based SUD treatment programs in pretrial populations, and/or to foster connections to SUD treatment in the community upon pretrial release.

SPECIAL NOTE:

- There is no requirement of separation from the general incarcerated population; and
- There is no requirement for the length of the program.

ALLOWABLE PRE-TRAIL PROGRAM ACTIVITIES

- Intake screening and assessment of the participants for (SUD) and co-occurring mental illness.
- Referral to jail medical unit for withdrawal management when applicable.
- Provide counseling to introduce treatment to participants.

- Placement of detainee into a short-term SUD treatment program
    - The short-term SUD treatment program can focus on introduction to treatment with emphasis of treatment readiness/motivational counseling to encourage commitment to treatment.
    - The short-term SUD treatment program can include group and/or individual counseling by jail treatment staff and/or outside contracted treatment providers.
    - The short-term SUD treatment program can introduce participants to self-help peer support groups, inviting peers to present to participants.
    - The short-term SUD treatment program should include the introduction of medication-assisted treatment and referral for medication if desired and available.

- Development of post-release aftercare planning and referrals for participants
    - Jail-based programs can prepare and refer participants to area treatment (drug) court for potential admission.
    - Jail-based programs can refer participants to medical providers to continue MAT/ enroll in OTPs (methadone/buprenorphine/naltrexone clinics).
    - Jail-based programs can refer and enroll participants in community-based SUD/MH treatment programs.
    - Jail-based programs can assist eligible participants reenroll in Medicaid.

MATCH REQUIREMENT

There is a 25% match required for all awarded programs. Match must be from non-federal sources and cannot be used for multiple funded projects. Match can be both in-kind and/or cash.

How to Calculate Match

Formula

Step 1 - award amount ÷ 75% of federal share = total (adjusted) project cost

Step 2 - total (adjusted) project cost x 25% of recipient's share = required match

Example

Match requirement - 75/25 (federal share/recipient share). Federal award = $350,000

Step 1 - $350,000 ÷ 75% of federal share = $466,667

Step 2 - $466,667 x 25% of recipient's share = $116,667

INELIGIBLE ACTIVITIES AND BUDGET/MATCH ITEMS

- Lobbying
- Fundraising activities
- Electronic Immobilization Devices (EID)
- Construction or renovation costs
- Acquisition cost of real estate property
- Military type equipment
- Restitution payments
- Fines, penalties, and late charges
- Entertainment expenses
- Bonuses or commissions
- Lodging above federal per diem rates
- Daily subsistence within the targeted service area (daily subsistence can only be requested if travel occurs outside the targeted service area and in accordance with such rules established by the Arkansas Department of Finance and Administration)
- First Class travel
- Pre-award costs
- Rental costs are limited to fair market value for similar facilities in your locality. Rental rates more than this amount will need special approval.

SUPPLANTING

Federal funds must be used to **supplement** existing funds for program activities and cannot replace or **supplant** nonfederal funds that have been appropriated for the same purpose.

APPLICATION

PROBLEM STATEMENT (Rate 1-5)

A problem statement is a concise description of the issues that need to be addressed. Assess the factors that are driving or alleviating these problems. Applicant should provide a problem statement based on local data as it relates to substance abuse treatment and its related issues. The problem statement should answer questions such as: "what is the problem"; "who is effected by the problem"; "what resources are available"; and the proposed solution to the problem.

PROGRAM DESCRIPTION (Rate 1-5)

In the program description narrative, applicants **must** clearly state which program design is being proposed and provide a detailed description of the proposed program design. The applicant should assess its resources and readiness to address the issue. The applicant should address its current capacity to implement the proposed project as well as identify resources available and needed. Applicant may engage professional services to support their proposed project. If professional services are proposed, clearly outline the cost and planned activities of the service provider.

Other key program descriptions include:

- Anticipated number of participants
- Details of early identification screening
- Development of comprehensive assessment plan
- Monitoring of each participant's progress
- Timeline of the program (if applicable)
- Process of urinalysis and other proven reliable forms of drug and alcohol testing
- Partnership of aftercare services for participants
- Medication treatment availability

DESCRIPTION OF GOALS AND OBJECTIVES (Rate 1-5)

The applicant should identify its specific goals and objectives for the project and describe planned activities for each. The proposed goals and, indicators objectives should align with federal RSAT goals and objectives. (See page 1).

DESCRIPTION OF IMPLEMENTATION (Rate 1-5)

Applicants should provide a narrative of their plan of action and a timeline aimed at accomplishing their goals and the objectives outlined in the proposed project. The applicant should also include how aftercare services, including aftercare treatment services, will be provided.

DESCRIPTION OF EVALUATION (Rate 1-5)

Evaluation is the systematic collection and analysis of information about the program activities, characteristics, and outcomes. Information collected should be utilized to improve the effectiveness of the program. Applicants should provide a narrative on how the program will be evaluated. The evaluation should answer questions as to how well the program is being delivered and how successful it is in achieving the expected outcomes or goals that are outlined in the proposal.

BUDGET SECTION

BUDGET DETAILED WORKSHEET/PROPOSED BUDGET-12 MONTH BUDGET: (Rate 1-5)

Applicants must submit a detailed budget and budget narrative that outlines any proposed uses of grant funds. The budget request is divided into eight (8) categories: personnel (salary), mandated benefits, employer benefits, maintenance and operation, professional/contract services, training and travel, equipment, and other costs.

Allowable Cost include costs that are reasonable and necessary for the successful completion of the project. These may include salaries, mandated benefits, employer benefits, maintenance and operation, training, and travel, etc.

Non-Allowable Costs are any cost incurred either before the start of the project period or after the expiration of the project period are not allowable. Costs that are not reasonable and/or necessary for successful completion of the projects are not allowable. Other unallowable costs include, but are not limited to land acquisition, bonuses or commissions, lobbying, fund raising, corporate formation, entertainment, sports events, credit card fees, tips, bar charges/alcoholic beverages, laundry charges, etc.

BUDGET JUSTIFICATION NARRATIVE:

The applicant must provide a 12-month justification narrative/description for each proposed budget category. The Budget Narrative should thoroughly and clearly describe every category of expense listed in the Budget Detail Worksheet. DFA-IGS expects proposed budgets to be complete, cost effective, and allowable (e.g., reasonable, allocable, and necessary for project activities).

SUBMISSION OF APPLICATIONS/PROPOSALS

Completed applications must be submitted with original signatures and copies to DFA-IGS by 4:30 p.m. on December 6, 2024. All completed applications must be submitted to IGS.applications@dfa.arkanasas.gov.

FORMS

The **Request for Proposal Jail Based Application Form** can be found on our website at Residential Substance Abuse Treatment For State Prisoners Program (RSAT) – Arkansas Department of Finance and Administration.

AWARD NOTIFICATION

Applicants awarded an RSAT grant will be notified electronically via email. Successful applicants must accept their grant award by signing the award documents in BLUE INK and returning completed packet to DFA-IGS within 5 business days via US Postal mail or delivery. When returned to DFA-IGS, the Award will be signed by the IGS Administrator, and a copy returned to the applicant (sub-recipient).

CONTACT INFORMATION For assistance contact Kimberly Orr at kimberly.orr@dfa.arkansas.gov or call 501-682-5110. All questions and answers will be updated and posted to a FAQ document on the IGS website.

1. APPLICATION REVIEW

The selection process consists of eligible applications being reviewed and rated with a scale of 1-5. Chart below outlines the rating range.

RATING RANGE:

Rating Guidance		Rating Range
OUTSTANDING	The applicant explicitly addresses the section items by providing comprehensive descriptions and through details. Relevant examples are included to support the information presented. The applicant demonstrates a strong and informed understanding of the RSAT project and effectively describes how the project will be implemented.	**5**
Very Good	The applicant provides significant descriptions and relevant details in the section items, but the response is not entirely comprehensive. The applicant demonstrates a sound understanding of the RSAT project.	**4**
Acceptable:	The applicant provides a basic response to the section items. The applicant does not include significant detail or pertinent information. Key details are missing. The applicant minimally understands the RSAT project.	**3**
Marginal	The applicant provides insufficient information, details and/or descriptions that do not completely answer the section items. The applicant may have answered but missed keys points and/or there are major gaps in the information presented.	**1-2**

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
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RESIDENTIAL SUBSTANCE ABUSE TREATMENT JAIL-BASED

2025 REQUEST FOR PROPOSAL CHECKLIST

Name of Applying Agency:	

- ☐ Standard 424 (form)
- ☐ Cover Page (form)

PROGRAM NARRATIVES

- ☐ Problem Statement
- ☐ Program Description
- ☐ Specific Goals, Objectives
- ☐ Description of Implementation
- ☐ Description of Evaluation

PROPOSED BUDGET INFORMATION

- ☐ Budget Detailed Worksheet (Form)
- ☐ Budget Justification Narrative (Form)
- ☐ W-9 Form and copy of Voided Check

OMB Number: 4040-0004
Expiration Date: 11/30/2025

Application for Federal Assistance SF-424

*1. Type of Submission:
☐ Preapplication
☐ Application
☐ Changed/Corrected Application

*2. Type of Application
☐ New
☐ Continuation
☐ Revision

* If Revision, select appropriate letter(s):

* Other (Specify)

*3. Date Received:

4. Applicant Identifier:

5a. Federal Entity Identifier:

*5b. Federal Award Identifier:

State Use Only:

6. Date Received by State:

7. State Application Identifier:

8. APPLICANT INFORMATION:

*a. Legal Name:

*b. Employer/Taxpayer Identification Number (EIN/TIN):

*c. UEI:

d. Address:

*Street 1:
Street 2:
*City:
County/Parish:
*State:
*Province:
*Country: USA: United States
*Zip / Postal Code

e. Organizational Unit:

Department Name:

Division Name:

f. Name and contact information of person to be contacted on matters involving this application:

Prefix: Ms. *First Name:
Middle Name:
*Last Name:
Suffix:

Title:

Organizational Affiliation:

*Telephone Number:

Fax Number:

*Email:

Application for Federal Assistance SF-424

***9. Type of Applicant 1: Select Applicant Type:**

Pick an applicant type

Type of Applicant 2: Select Applicant Type:

Pick an applicant type

Type of Applicant 3: Select Applicant Type:

Pick an applicant type

*Other (Specify)

***10. Name of Federal Agency:**

Federal Aviation Administration

11. Catalog of Federal Domestic Assistance Number:

20.106

CFDA Title:

Airport Improvement Program

***12. Funding Opportunity Number**:

*Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

***15. Descriptive Title of Applicant's Project**:

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424

16. Congressional Districts Of:

*a. Applicant: *b. Program/Project:

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

*a. Start Date: *b. End Date:

18. Estimated Funding ($):

*a. Federal	$ 0
*b. Applicant	$ 0
*c. State	$ 0
*d. Local	$ 0
*e. Other	$ 0
*f. Program Income	$ 0
*g. TOTAL	$ 0

***19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on _____ .

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☐ c. Program is not covered by E.O. 12372.

***20. Is the Applicant Delinquent On Any Federal Debt?**

☐ Yes ☐ No

If "Yes", explain:

21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U. S. Code, Title 218, Section 1001)

☐ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: _____ *First Name: _____

Middle Name: _____

*Last Name: _____

Suffix: _____

*Title:

*Telephone Number: | Fax Number:

* Email:

*Signature of Authorized Representative: | *Date Signed:

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
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RESIDENTIAL SUBSTANCE ABUSE TREATMENT (RSAT) JAIL-BASED
2025 GRANT APPLICATION COVER PAGE

1. APPLICANT ORGANIZATION			
2. MAILING ADDRESS			
3. CITY/STATE		**4.ZIP CODE**	
5. TYPE OF APPLICANT			
6. AUTHORIZED OFFICIAL (NAME/TITLE)			
7. FEDERAL IDENTIFICATION # (EIN)		**8. UEI NUMBER**	
9. WOULD THE FEDERAL FUNDS BEING REQUESTED REPLACE PRIOR LOCAL OR STATE SUPPORT FOR THIS PROJECT? Yes/No			
9a. IF YES, EXPLAIN:			
10. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT? Yes/No			
11. AMOUNT OF FUNDS REQUESTED			
12. TITLE OF PROJECT/		**13. SAM.gov REGISTRATION CURRENT? Yes/No**	
12a. PROPOSED USE OF FUNDS		**13a. List Expiration Date**	
14. OFFICIAL CONTACT ON MATTERS OF THE APPLICATION	**NAME/TITLE:**		
	EMAIL ADDRESS:	**PHONE:**	

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RESIDENTIAL SUBSTANCE ABUSE TREATMENT JAIL-BASED 2025

PROGRAM NARRATIVES (A-E)

NAME OF APPLICANT/AGENCY APPLYING: (Enter Name)

A. PROBLEM STATEMENT (Rating Range 1-5)

B. PROGRAM DESCRIPTION (Rating Range 1-5)

C. DESCRIPTION OF SPECIFIC GOALS AND OBJECTIVES (Rating Range 1-5)

D. DESCRIPTION OF IMPLEMENTATION (Rating Range 1-5)

E. DESCRIPTION OF EVALUATION (Rating Range 1-5)

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RESIDENTIAL SUBSTANCE ABUSE TREATMENT JAIL-BASED

BUDGET JUSTIFICATION NARRATIVE (A-H)

NAME OF APPLICANT/AGENCY APPLYING:

A. SALARIES/PERSONNEL

B. MANDATED BENEFITS

C. EMPLOYER BENEFITS

D. MAINTENANCE AND OPERATIONS

E. PROFESSIONAL SERVICES/CONTRACTS

F. TRAVEL/TRAINING

G. EQUIPMENT

H. OTHER

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF JUSTICE ASSISTANCE (BJA)
RESIDENTIAL SUBSTANCE ABUSE TREATMENT (RSAT) JAIL-BASED

RSATFORM

APPLICANT:	(Enter Name)
PROJECT TITLE:	2025 RESIDENTIAL SUBSTANCE ABUSE TREATMENT JAIL-BASED

BUDGET SUMMARY	FUNDS REQUESTED (FEDERAL)	LOCAL MATCH 25% REQUIRED**	TOTAL	MATH CALCUATION FOR REQUESTED AMOUNT
A. SALARY: List all positions for which funding is sought, include positions to be used as match. Include the number of hours worked per week, the salary rate, as well as a brief description of the job duties to be performed by each position in the budget narrative. (Please Indicate If Contractual.)				
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
Position/Name of Personnel			$ 0.00	
TOTAL SALARY	$ 0.00	$ 0.00	$ 0.00	
B. MANDATED BENEFITS: Mandated Benefits include FICA, Worker's Compensation and State Unemployment. FICA is calculated at 7.65% of total salary. Worker's Compensation and State Unemployment rates are determined by the respective agencies. (3% is the maximum amount of State Unemployment to be reimbursed)				
FICA @ 7.65% X total salary	$ 0.00		$ 0.00	
Worker's Compensation for all Positions @ ____%	$ 0.00		$ 0.00	
State Unemployment @ _% of first $10000 of salary x number of positions	$ 0.00		$ 0.00	
	$ 0.00		$ 0.00	
TOTAL MANDATED BENEFITS	$ 0.00	$ 0.00	$ 0.00	
C. EMPLOYER BENEFITS: Include all other benefits offered to employee through group policies held by the applicant (e,g, health insurance, retirement, etc.). Payments made directly to employees are not an allowable cost. The grant will not pay an employer match to any health insurance benefit at a rate of more than $450 (the State's current match for insurance). Retirement benefits will not be reimbursed at a rate above the current state retirement benefit of 15.32%.				
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
TOTAL EMPLOYER BENEFITS	$ 0.00	$ 0.00	$ 0.00	
D. MAINTENANCE AND OPERATIONS: Include items essential to the effective implementation of activities identified within this proposal (e.g. communications/telephone, vehicle maintenance/fuel, office supplies, utililities/internet, insurances, security services, etc.)				
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
TOTAL MAINTENANCE AND OPERATIONS	$ 0.00	$ 0.00	$ 0.00	

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF JUSTICE ASSISTANCE (BJA)
RESIDENTIAL SUBSTANCE ABUSE TREATMENT (RSAT) JAIL-BASED

APPLICANT:	(Enter Name)
PROJECT TITLE:	2025 RESIDENTIAL SUBSTANCE ABUSE TREATMENT JAIL-BASED

E. SMALL EQUIPMENT: List non-expendable items to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years. (Maximum Amount Per Item is $1500.00) Contact DFA-IGS prior to requesting equipment items.				
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
TOTAL SMALL EQUIPMENT	$ 0.00	$ 0.00	$ 0.00	
F. PROFESSIONAL/CONTRACT SERVICES: Include any professional service needed to ensure success of the project (i.e. vehicle lease, office rent/storage, consultants-CPA, Accounting/Bookkeeping, etc.) For each consultant enter the name, service to be provided and hourly fee. Estimate time worked on the project. **If Contract Services is used for PERSONNEL - use the Personnel/Salary Category, but list as Contractual Services.**				
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
			$ 0.00	
TOTAL PROFESSIONAL/CONTRACT SERVICES	$ 0.00	$ 0.00	$ 0.00	
G. TRAVEL/TRAINING: Itemize travel expenses of project personnel by purpose. Training for personnel **(IN STATE ONLY). OUT OF STATE TRAVEL/TRAINING MUST BE APPROVED BY IGS.**				
			$ 0.00	
			$ 0.00	
			$ 0.00	
TOTAL TRAVEL/TRAINING	$ 0.00	$ 0.00	$ 0.00	
H. OTHER COST:				
			$ 0.00	
TOTAL OTHER	$ 0.00	$ 0.00	$ 0.00	
TOTAL BUDGET REQUESTED	$ 0.00	$ 0.00	$ 0.00	

**The 25% Required Local Match Is Not Per Line Item But A Percentage of the Total Amount Requested.

ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF JUSTICE ASSISTANCE (BJA)
RESIDENTIAL SUBSTANCE ABUSE TREATMENT (RSAT) JAIL-BASED

APPLICANT:	(Enter Name)
PROJECT TITLE:	2025 RESIDENTIAL SUBSTANCE ABUSE TREATMENT JAIL-BASED

BUDGET SUMMARY	FUNDS REQUESTED (FEDERAL)	LOCAL MATCH 25% REQUIRED**	TOTAL
SALARY/PERSONNEL	$ 0.00	$ 0.00	$ 0.00
MANDATED BENEFITS	$ 0.00	$ 0.00	$ 0.00
EMPLOYER BENEFITS	$ 0.00	$ 0.00	$ 0.00
MAINTENANCE AND OPERATIONS	$ 0.00	$ 0.00	$ 0.00
SMALL EQUIPMENT	$ 0.00	$ 0.00	$ 0.00
PROFESSIONAL/CONTRACT SERVICES	$ 0.00	$ 0.00	$ 0.00
TRAVEL/TRAINING	$ 0.00	$ 0.00	$ 0.00
OTHER	$ 0.00	$ 0.00	$ 0.00
			$ 0.00
			$ 0.00
			$ 0.00
			$ 0.00
TOTAL	$ 0.00	$ 0.00	$ 0.00

AUTHORIZED OFFICIAL (AO) SIGNATURE **DATE**

(Enter AO Email)

(Enter AO Telephone)

FISCAL OFFICER (FO) SIGNATURE **DATE**

(Enter FO Email)

(Enter FO Telephone)

Form **W-9**
(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.

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

Print or type. See ***Specific Instructions*** 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.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ 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.

☐ 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 . . . . . ☐

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.)

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.

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.

Social security number

			–		–				

or

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); and
4. 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**

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*
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.