

# Application: 21--0000000091

City of Waukesha  
Learn to Swim Grant Application

## Summary

**ID:** 21--0000000091

**Status:** Application in Staff Review

**Last submitted:** Dec 14 2020 01:03 PM (CST)

## Learn-to-Swim Grant Application

**Completed** - Dec 14 2020

## USA Swimming Foundation Learn to Swim Grant Application Form

**The USA Swimming Foundation's mission is to save lives and build champions—in the pool and in life. USA Swimming Foundation Learn to Swim Grant dollars are expected to expand current programming to reach underserved and under-represented populations and communities that would not otherwise have the opportunity to learn to swim.**

**Funding can be used towards:**

- **Free or reduced-cost swim lessons for children 18 years of age and younger**
- **Transportation to and from the pool facility**

***USA Swimming Foundation funds are not intended to provide budget relief, support facility overhead, construction or renovation, aid in the purchase of material goods (including equipment, apparel, etc.), or be used for advertising, promotional, or marketing purposes. Requests for any funding categories other than those listed above will immediately be deemed ineligible.***

**Please answer any "annual" questions based on a typical programming year.**

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## General Organization Information

Business Name as Listed on W9 Form:*	City of Waukesha
Trade Name/DBA, if Different:*	City of Waukesha Parks, Recreation and Forestry Department (WPRF)
Mailing Address:*	1900 Aviation Dr
City:*	Waukesha
State:*	Wisconsin
Zip Code:*	53188
Direct link to placement of USA Swimming Foundation logo	(No response)

## Primary Contact Information

First Name:*	Mary
Last Name:*	Berg
Phone Number:*	262-524-3718
Email Address:*	<a href="mailto:mberg@waukesha-wi.gov">mberg@waukesha-wi.gov</a>
Title:*	Recreation Service Manager
Relation to Organization applying for USA Swimming Foundation Grant:*	Senior Manager

## Secondary Contact Info

For consistency in communication, the USA Swimming Foundation requires two points of contact for all applications.

First Name:*	Mark
Last Name:*	Thompson
Phone Number:*	262-524-3716
Email Address:*	<a href="mailto:mthompson@waukesha-wi.gov">mthompson@waukesha-wi.gov</a>
Title:*	Recreation Supervisor
Relation to Organization applying for USA Swimming Foundation Grant:*	Supervises Aquatics

## Business name as listed on Certificate of Insurance:\*

City of Waukesha

## Please list your current Certificate of Insurance start and end dates:\*

Start Date	01/01/2020
End Date	01/01/2021

## How many children receive swim lessons through your program annually?\*

1300

## Please list a category based on the number of annual swim lesson participants:\*

1,001-2,500 children

**How many children currently receive free or reduced-cost lessons (i.e. scholarships) within your program annually?\***

62

**How many *additional* children will you be able to serve with USA Swimming Foundation Grant Dollars? *These children should be outside of your current scope of service and existing outreach programs.\****

150

**Start and end dates for the proposed services:\***

Start Date	06/14/2020
End Date	08/20/2020

**Is the proposed project specifically serving children with special needs?\***

Yes

**Is the proposed project requesting funds to serve children ages 0-18?\***

***Note: USA Swimming Foundation Learn to Swim Grant funds are intended for YOUTH swimming lessons only.***

Yes

## Does your proposed program adhere to the USA Swimming swim lesson provider network requirements as listed below:\*

- Instructors and lifeguards hold current CPR and First Aid certifications
- Maximum of 6:1 student to instructor ratio
- Minimum four (4) hours in-water instruction per child
- Organization holds current liability insurance for swim lessons operations with the following minimum limits:
  - Each Occurrence: \$1,000,000
  - General Aggregate: \$3,000,000
- There is a formal, practiced, Emergency Action Plan for each location or program site
- Each program facility of operation is regulated by the Department of Health or similar governing agency

Yes

Has this program previously received funding from the USA Swimming Foundation?\*

No

Are children referred to a pre-competitive or competitive swimming/swim team program upon readiness?\*

Yes

To your knowledge, are these programs USA Swimming teams?\*

Yes

**Is your program well-established in the community...utilizing marketing, media, and partnerships to spread messaging of water safety and learn-to-swim?\***

Yes

**If your program were to receive funding from the USA Swimming Foundation, do you agree to complete a comprehensive grant report to include, but not limited to: a narrative outlining the details of program operations; the number of children served; photos of activities; and staff/participant testimonials?\***

Yes

**Project Summary:**

**Please briefly describe this project. If awarded, how will you use USA Swimming Foundation Learn to Swim Grant funds?\***

The City of Waukesha would target two low to moderate income areas within our City as identified by the Waukesha County Community Development Block Grant (census block group). Through USA Swimming Foundation grant dollars, non-swimming youth ages 3-17 would be given the opportunity to learn to swim through the City of Waukesha Parks, Recreation and Forestry Department (WPRF) American Red Cross program. This opportunity could not only change a child's life it but could save it. In addition to safety, acquiring swimming skills would provide children a fun, healthy activity, opportunity to build relationships, increase their confidence and safety enjoy the freedom of the outdoors.

**How will this program directly benefit children who would not otherwise receive the opportunity to learn to swim? How will your program quantify and identify the need of program participants?\***

The two areas (Saratoga Park neighborhood and Sentinel neighborhood) are identified as primarily residential and located in census tract where at least 30.34% of the residents are low to moderate income. These neighborhoods have the largest Police response volumes annually. The Saratoga Park surrounding neighborhood feeds into the Hadfield Elementary, 60.1% economically disadvantage population and Whittier Elementary, 74.1% economically disadvantage reported from the Department of Public Instruction for the 2017-2018 school year (data not available for 2019-2020). The Sentinel Park surrounding neighborhood also feeds into the Heyer Elementary, 60% economically disadvantage population, Prairie Elementary, 28 % economically disadvantage population and Whittier Elementary, 74.1% economically disadvantage reported from the Department of Public Instruction for the 2017-2018 school year (2019-20 data not available). These statistics demonstrates a great need for additional community resources and public services. With limited grant dollars WPRF is able to provide a free youth development program from noon to 5:00pm daily and work with community partners to provide a free lunch and enrichment programming. WPRF staff solicit participants by going door to door at the beginning of the summer season to reduce barriers and recruit children that would otherwise not be engaged in other WPRF programs. The opportunity to learn to swim is important and a wish for our children living in these neighborhoods.

**Describe the educational setting (logistics/parameters etc.) in which your project will take place. *Projects should adhere to the requirements of the USA Swimming swim lesson provider network as listed on the previous page and in the Learn to Swim Grant Guidelines.\****

All WPRF Learn to Swim instructors are American Red Cross certified Water Safety Instructors, Lifeguards and possess current CPR and first aid certification. Class size would be no greater than 6:1 ratio and each child would receive a minimum of 4 hours in water instruction per child (Nine thirty minutes lessons). The City of Waukesha maintains liability insurance, ensures staff understand and are trained in all Emergency Action Plans and City of Waukesha pool sites are regulated by the Department of Health. To save on transportation cost, participants would walk 1.4 miles from the Saratoga site to the pool. Participants at Sentinel would need to be bussed to reduce barriers as it is too far for the children to walk.



**List any additional organizations involved in the project. How will the involvement of these partners strengthen your program?\***

Carrico Aquatics: Help provide safe water quality

St. Vincent De Paul and Salvation Army: Provide free lunch - much needed nutrition to succeed in swimming lesson

St. Vincent De Paul: Would help provide swimming suits for participants

**What are the expected results of this project? How will you know if this project was successful? What metrics will you use to evaluate project success?\***

Children in the program will successfully demonstrate basic aquatics and water safety skills and concepts based on American Red Cross Learn to Swim Program guidelines. Formal instructor assessments will be completed at the end of the session and parents will be given the opportunity to evaluate the program. All of the classes in the American Red Cross Swimming and Water Safety program progress from level to level, building upon previously learned knowledge and skills. Teaching from the known to the related unknown is a logical teaching method that helps to promote success. Reviewing previously learned skills helps to reinforce learning and ease the transition to learning new skills. 150 participants will minimally obtain basic water safety skills and knowledge.

**Financial Summary:**

**Are you pursuing or do you have commitments of financial support from other organizations?**

No

**Is there a viable plan to raise *additional* money (above any existing commitments indicated above) if you do not receive funding, or only receive partial funding from the USA Swimming Foundation?\***

Yes

**Please explain how you intend to move this project forward with reduced or no funding from the USA Swimming Foundation.**

WPRF would provide financial assistance to those that qualify in the two identified neighborhoods. Unfortunately, the financial assistance level WPRF would be able to provide still poses financial barriers and transportation barriers to children/families living in these areas.

**Is this project intended to be short term (1 calendar year or less), or long term (multi-year)?\***

Long term

**If long term, is the program sustainable without future USA Swimming Foundation funding?**

No

**If additional funding will be needed, how many years do you anticipate needing funds before project is self-sustainable?**

n/a

**What is your projected programming cost per participant?\*** *Note, this is your cost of doing business per participant, not the cost to the family.*

\$65

**Are you requesting funds for more than one location or project?**

Yes

**What is the breakdown of your funding request per location or project?**

Project

Bus Transportation (1 site): \$124 per day x 9 days = \$1,116

Lessons (2 sites): 150 Students x \$39 = \$5,850

Total = \$6,966.00

**By entering my name and date below, I certify that all of the information above is, to the best of my knowledge and belief, true, correct, and complete.**

Full Name*	Mary Berg
Date*	12/14/2020

**\*This understanding does not constitute a legal or binding agreement between the parties, or their authorized representatives, and shall not constitute any party as the agent, partner, or legal representative of the other for any purpose whatsoever.**

## Budget Form

Completed - Dec 14 2020

## Budget Form

**Grant Expenses:** Please ensure the budget numbers listed here match those in the Grant Application task. Additionally, *Number of Children Served* should equal the *Number of Additional Children to be Served* as indicated on page 1 of the Grant Application.

**DO NOT** enter data into the *Total Scholarship Funding Request*, or *Total Funding Request* boxes, these are set to automatically calculate based on your responses.

**Scholarships:** *Number of Children Served* will automatically be multiplied by *Cost Per Child* to create the *Total Scholarship Funding Request*

Number of children to be served	150
Are you proposing free or reduced-cost swim lessons?	Free
What is the full-price or retail rate of children's swim lessons?	65
Program's cost per child (i.e. program expenses incurred per single child)	39

**Total Scholarship Funding Request:** This is an automatic calculation, do NOT enter data into this field

5850.0

**Transportation: *Total Cost of Vehicles* will be used to automatically calculate the *Total Funding Request***

Number of vehicles	1
Total cost of vehicles	1116.00
Number of children to be served	75

**Vehicle Cost per Child = Total Cost of Vehicles/Number of Children; this is an automatic calculation, do NOT enter data in this field**

14.88

**Total Funding Request = Total Scholarship Request + Total Cost of Vehicles; this is an automatic calculation, do NOT enter data in this field**

6966

## W9 Form Upload

**Completed** - Dec 14 2020

Please upload a completed, signed copy of your organization's W9 form with a file name in the following format:

- W9-organization name or USA Swimming club code (ex: W9-luckyducksswimteam, or W9-LDST)

Blank W9 forms can be downloaded from the IRS website, located here: <https://www.irs.gov/forms-pubs/about-form-w-9>

### [2020 W-9 request form - WPRF City of Waukesha](#)

**Filename:** 2020\_W-9\_request\_form\_-\_WPRF\_City\_of\_Waukesha.pdf **Size:** 234.2 kB

# Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>CITY OF WAUKESHA</b>	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input checked="" type="checkbox"/> Other (see instructions) ▶ <b>municipality</b>	
	Exemptions (see instructions): Exempt payee code (if any) <b>3</b> Exemption from FATCA reporting code (if any) <b>C</b>	
Address (number, street, and apt. or suite no.) <b>201 DELAFIELD STREET</b>		Requester's name and address (optional)
City, state, and ZIP code <b>WAUKESHA WI 53188</b>		
List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

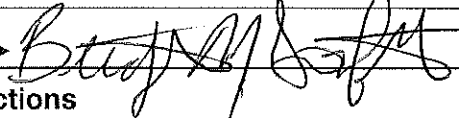
Social security number								
			-			-		
Employer identification number								
3	9	-	6	0	5	6	4	2

## 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 on page 3.

Sign Here	Signature of U.S. person ▶ 	Date ▶ <b>8/31/2020</b>
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## General Instructions

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

**Future developments.** The IRS has created a page on [www.irs.gov/w9](http://www.irs.gov/w9) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

## Purpose of Form

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**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).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

**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.

a. **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: 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 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** 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.

d. **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. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity 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, "Business name/disregarded entity name." 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, you may enter it on line 2.

### Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual	Individual/sole proprietor or single-member LLC
• Sole proprietorship, or	
• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	
• LLC treated as a partnership for U.S. federal tax purposes,	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or	
• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	
• Partnership	Partnership
• Trust/estate	Trust/estate

### 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 in 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 possession, 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 possession
- 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
- 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

**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 <sup>1</sup>
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 <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 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 <sup>4</sup>
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

For this type of account:	Give name and EIN of:
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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

## Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

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

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