

MOVE OUT AGREEMENT

REO ID # _____

This Move Out Agreement ("Agreement") is entered into as of this ____ day of _____, 20____ by and between Ameris Bank, its' assigns and listing broker named below, (Bank, et al), and all other occupants of the Property, as defined below, ("Occupant").

WHEREAS, Bank, et al acquired through foreclosure sale and subsequent Trustee's Deed and or foreclosure sale all of that real property with improvements thereon commonly described as _____ in the City of _____, County of _____, State of _____ Zip Code _____ ("Property").

WHEREAS, Bank, et al is entitled to initiate eviction proceedings against the Occupant to remove the Occupant from the Property, and such proceedings have commenced.

WHEREAS, Bank, et al and the Occupant have agreed that the Occupant will vacate the Property following the terms and conditions contained herein.

NOW, THEREFORE, the parties agree as follows:

1. Move Out Date. The Occupant has agreed to vacate the Property on or before _____. The occupant agrees not to sublet or assign their tenancy interest in the premises at any time through expiration of their existing tenancy and acknowledges that any attempted subletting or assignment is void.

2. Payment to the Occupant. Bank, et al shall pay to the Occupant the sum of \$ _____.
RELOCATION FEE. If the Occupant vacates the Property on or before the Move Out Date, and the Occupant fully complies with all of the terms and conditions in this Agreement. This payment shall be reduced by \$ _____ for every day (24 hour period or part thereof) beyond the Move Out Date that the Occupant fails to comply with this agreement.

3. Condition of Property. During the time the Occupant continues to occupy the Property, the Occupant shall keep the Property in good and safe condition, reasonable wear and tear excepted. Bank, et al shall have no obligation to make any repairs to the Property. All fixtures, including but not limited to, built-in appliances, shall remain at the Property after the Occupant vacates the Property. Upon move out, the Property shall be left broom clean by the Occupant. Occupant shall deliver possession of the premises by giving the keys (and garage door openers) to the premises to _____.

4. Access to Property. Occupant shall allow Bank, et al and any of its employees or agents access to the Property, to determine the value of the Property. The Occupant shall also allow Bank, et al's agent to place a sign on the Property advertising the Property for sale and to show the Property to prospective tenants or buyers provided Bank, et al gives the Occupant forty-eight hours (48) hours prior notice. The Occupant shall not unreasonably deny Bank, et al or any of its employees or agent's access to the Property.

5. Representations and Warranties. The Occupant represents warrants and agrees as follows:

a. The Occupant is the only person(s) occupying the Property; and

Occupant Initials #1 _____ #2 _____

b. The Property may be covered by or subject to statutes, laws, regulations, rules, or ordinances ("Laws") that relate to rent stabilization or rent control, and acceptance of the payment set forth in paragraph 2 above is in lieu of any amounts due under such Laws, or any similar Laws.

6. Costs and Expenses. If either party to this Agreement commences an action or proceeding to enforce its rights under this Agreement or to construe any provision of this Agreement, the non-prevailing party in such action or proceeding shall pay all costs and expenses incurred by the prevailing party (who shall be the party who obtains substantially the relief sought by such party, whether by settlement, compromise or judgment), including, without limitation, all court costs and all reasonable attorneys' fees.

7. Eviction Proceedings. Notwithstanding any of the foregoing, Bank, et al may, at its discretion, initiate, continue, postpone, maintain or hold in abatement, any eviction proceeding against the Occupant to remove the Occupant and his or her personal property from the Property. However, the Occupant will not be locked out or removed from the Property prior to the earlier of (i) Move Out Date; or (ii) a breach of this Agreement by the Occupant. Activity performed in connection with a lawful eviction proceeding, including, but not limited to, service of process or attendance at any eviction proceeding, is not a breach of this Agreement.

8. Right to Lock Out. If Occupant fails either to vacate as agreed or to maintain the Property as agreed, then Bank, et al may lock out IMMEDIATELY, without any notice of any type to Occupant.

9. Occupant's Release of All Claims; Indemnification, and Hold Harmless; and No Assignment of Claims. The Occupant, for and on behalf of themselves, and their heirs, executors, and assigns, hereby releases and forever discharges Bank, et al, and its affiliates, subsidiaries, parent company, representatives, agents, officers, directors, employees, contractors, attorneys, shareholders, investors, predecessors, successors, and assigns (the "Released Parties") from any and all claims, causes of action, whether administrative or judicial, losses, costs, expenses, liabilities, penalties, fines, compensation, fees, loss of profits, and damages, of any kind whatsoever, whether known or unknown, fixed or contingent, joint or several, or in law or in equity that the Occupant may have had or may now have arising out of or in any way related to a loan serviced by Bank, et al, the Property, any personal property that is or was located at the Property, any foreclosure sale or eviction action involving the Property, and/or any transaction or agreement between or among the Occupant and Bank, et al prior to the date of this Agreement ("Claims"). The Occupant, for and on behalf of themselves, and their heirs, executors, and assigns, also hereby agrees to defend, indemnify and hold the Released Parties harmless from Claims brought or made by any third party.

The Occupant acknowledges that the Occupant may later discover facts different from, or in addition to, those which the Occupant now knows or believes to be true with respect to the Claims released, and the Occupant agrees that this release shall remain valid notwithstanding such different or additional facts.

10. Personal Property. The Occupant hereby acknowledges and agrees that as of the Move Out Date a) the Occupant relinquishes any and all rights, title, and interests in any personal property remaining at the Property, b) such personal property is not wanted by the Occupant and shall be considered abandoned, and c) Bank, et al may in its complete and sole discretion keep, remove, or dispose of such personal property.

11. Voluntary Release; No Other Inducements. The Occupant agrees that the Occupant has: a) freely and voluntarily signed and agreed to this Agreement; b) not been given and not relied on any inducements or promises other than those contained herein; c) had the opportunity to confer with independent counsel before signing this Agreement; d) read, knows and completely understands the terms of this Agreement; and e) full competence under the Laws to sign and agree to the terms of this Agreement.

12. Entire Agreement; Governing Law. This Agreement contains the entire agreement of the parties hereto with regard to the subject matter herein. This Agreement shall be interpreted, enforced, and governed by the Laws where the Property is located.

Occupant Initials #1 _____ #2 _____

13. Amendments; Waivers. This Agreement may only be modified by a written instrument signed by the Occupant and an officer of Bank, et al. The granting of a waiver by Bank, et al of any breach of this Agreement shall not operate or be construed as a waiver of any other or subsequent breach. Any delay on the part of Bank, et al in exercising any right or remedy under this Agreement shall not operate as a waiver of any such right or remedy. No course of dealing between the parties shall operate as a waiver of any provision of this Agreement.

14. Counterparts; and Facsimile Signatures. This Agreement may be executed in counterparts, and by facsimile signature. A signed facsimile or photocopy of this Agreement shall be treated as an original, and shall be deemed to be as binding, valid, genuine, and authentic as an originally signed agreement for all purposes, including all matters of evidence and the "best evidence" rule.

15. Survival. Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be valid under applicable Laws, but if any provision of this Agreement shall be held to be invalid or prohibited by applicable Laws such provision shall be ineffective to the extent of such prohibition without invalidating the remainder of such provision or the remaining provisions of this Agreement.

16. General Provisions.

- a. The Foreclosure Deed may or may not have been recorded at the time of this Agreement. Bank, et al has been informed by its attorney that the foreclosure sale is valid and is relying on that information in seeking possession of the Property.
- b. If any part of this Agreement is found invalid, the remainder shall remain valid as if the invalid portion had never been a part of it.
- c. This Agreement contains all the agreements between the parties and any statements, representations and warranties between the parties not contained in this Agreement are void and unenforceable. This Agreement may only be modified, altered or amended by a writing signed by the parties.

OCCUPANT AGREES THAT THEY HAVE READ AND UNDERSTAND THIS AGREEMENT, INCLUDING ITS OBLIGATIONS AND CONDITIONS FOR PAYMENT OF RELOCATION ASSISTANCE.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

OCCUPANT:

AMERIS BANK

Print Name of Occupant #1

Print Name

Signature of Occupant #1

Signature

Contact Phone(s)

Print Title

Print Name of Occupant #2

Signature of Occupant #2

Occupant Initials #1_____ #2_____

CHECK ACKNOWLEDGEMENT

REO ID # _____

I hereby acknowledge receipt of the Relocation Assistance check # _____,
in the amount of: \$ _____.

<u>OCCUPANT INFORMATION:</u>
Print Name of Occupant #1
Signature of Occupant #1
Contact Phone(s)
Print Name of Occupant #2
Signature of Occupant #2
Date

<u>AGENT/BROKER:</u>
Print Name of Agent/Broker
Signature of Agent/Broker
Date

Occupant Initials #1 _____ #2 _____

Personal Property Release

I _____, am the former occupant at real property commonly described as _____ in the City of _____, County of _____, State of _____ Zip Code _____ ("Property").

I hereby relinquish any and all interest in the personal belongings left at this property and understand that said personal belongings are now considered abandoned. I am aware that any personal property left after midnight on _____ will be disposed of at the broker's discretion.

Signed this _____ day of _____, 20 _____

Print Name of Occupant #1

Signature of Occupant #1

Print Name of Occupant #2

Signature of Occupant #2

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)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
: : : : : : : : :
or
Employer identification number
: : : : : : : : :

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

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

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

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

Purpose of Form

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

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

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

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

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

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

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. 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
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

¹List 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.

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

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

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

Note. 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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.