



1133 AVENUE OF THE AMERICAS, 5<sup>TH</sup> FLOOR  
NEW YORK, NY 10036  
NBPA.COM

T 212 655 0880  
F 212 655 0881

Dear Prospective Agent:

Thank you for your recent inquiry regarding obtaining information on becoming a certified agent with the National Basketball Players Association. Please complete the enclosed application and return it to our office to the attention of Meagan Macchirole, Legal Assistant. All applicants must submit a copy of the highest diploma received or an official copy of your transcript with your application. If this is not included, it will delay the process of your application. (Each question must be answered in order for us to fully evaluate your credentials, if you need more space to fully answer a question, please attach an addendum to this application.)

Please note that submission of your application should include a non-refundable application fee of \$250.00 and the required annual dues, pro-rated for this season, in the amount of \$1,250.00. For all future seasons, dues are applied on a per season (July 1–June 30) basis and are based on the number of NBA clients an agent represents, please see the Agent section of NBPA.com for more details. These monies, in the form of a check or money order, payable to the National Basketball Players Association, are due upon remittance of your application. Please be sure to include the name of the applicant in the memo section of the check or money order submitted for payment. You will be required to pay next year's dues on or before July 1 of each and every year thereafter.

If you have any questions regarding the enclosed application or the NBPA Regulations Governing Player Agents, please do not hesitate to contact our offices.

Respectfully,

A handwritten signature in black ink that reads "David Foster". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

David Foster  
Deputy General Counsel

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<sup>1</sup> For clarity, the minimum dues amount for all future seasons is \$2,500.00.



# NBPA AGENT CERTIFICATION CHECKLIST

PLEASE INCLUDE THIS FORM WITH YOUR COMPLETED APPLICATION

_____ FULL NAME (LAST, FIRST, MIDDLE)		
_____ HOME ADDRESS	_____ CITY / STATE	_____ ZIP CODE
_____ PRIMARY PHONE NUMBER	_____ CELL PHONE NUMBER	
_____ EMAIL ADDRESS	_____ FAX NUMBER	

## APPLICATION CHECKLIST

Please be sure to complete all of the items below before submitting your application to be processed.

- Answer all questions completely, including name, address and phone number
- Included **\$1250** pro-rated dues
- Included **\$250** non-refundable application fee

Monies should be included with your application as a separate checks or money orders. Please be sure to include the name of the applicant in the memo section of the check or money order. Place your application fee and payment for dues in a sealed envelope with your application, and address the envelope to the attention of the Finance Department.

- Original signature on application
- Copy of highest diploma received or official copy of transcript
- Original notary
- Completed and signed release form
- Completed W9 form (in order to process annual Agent dues once certified)
- All completed applications should be sent to the attention of Meagan Macchirole



# NBPA AGENT CERTIFICATION CONSENT & RELEASE

AUTHORITY AND CONSENT TO RELEASE INFORMATION INCLUDING CONSUMER REPORTS  
AND CONSUMER INVESTIGATIVE REPORTS UNDER THE FEDERAL FAIR CREDIT REPORTING ACT

## 1 | Screening Questionnaire for Identification Purposes:

\_\_\_\_\_

FULL NAME (LAST, FIRST, MIDDLE)

\_\_\_\_\_

SSN

\_\_\_\_\_

HOME ADDRESS

\_\_\_\_\_

CITY / STATE

\_\_\_\_\_

ZIP CODE

\_\_\_\_\_

DATE OF BIRTH

\_\_\_\_\_

PRIMARY PHONE NUMBER

\_\_\_\_\_

DRIVER'S LICENSE NUMBER

\_\_\_\_\_

STATE

## 2 | Authorization and General Release:

I hereby authorize the National Basketball Players Association and all of its agents to request and receive any information and records concerning me, including, but not limited to, consumer credit, criminal record history, driving, employment, military, civil, regulatory, educational data, and reports from individuals, corporations, partnerships, courts, law enforcement, and licensing agencies, consumer reporting agencies, and other entities, including my present and previous employers.

I further release and discharge the National Basketball Players Association, all of its agents and all of its subsidiaries and affiliates, and every employee or agent of any of them, and all individuals and personal, business, private, or public entities of any kind, from any and all claims and liability arising out of any request(s) for, or receipt of, information or records pursuant to this authorization, or arising out of any compliance, or attempted compliance, with such request(s). I also authorize the procurement of an investigative consumer report and understand that it may involve personal interviews with sources such as friends, neighbors and associates, and

(CONT. ON FOLLOWING PAGE)

(CONT. FROM PREVIOUS PAGE)

may contain information about my character, general reputation, personal characteristics, and mode of living, whichever are applicable. I understand that I have the right to make a written request within a reasonable period of time for a complete and accurate disclosure of additional information concerning the nature and scope of the investigation. I acknowledge that I have voluntarily provided the above information for qualification as an NBPA Certified Player Agent, and I have carefully read and I understand this authorization. Further, I understand that the NBPA has the right to provide any information obtained to players and their family members who are advising them in selecting an agent.

I have been given a stand-alone, consumer notification that a report will be requested and used for the purpose of evaluating me for qualification as an NBPA Certified Agent. The following is my true and complete legal name, and all of the above information is true and correct to the best of my knowledge.

---

SIGNED

---

DATE



# NBPA AGENT CERTIFICATION APPLICATION AGREEMENT

I, \_\_\_\_\_, \_\_\_\_\_,  
FULL NAME (LAST, FIRST, MIDDLE) SSN

\_\_\_\_\_  
BUSINESS ADDRESS AND AFFILIATION (IF ANY) ZIP CODE

hereby apply for certification as an NBPA Player Agent pursuant to the NBPA Regulations Governing Player Agents, as adopted effective February 16, 2018.

In advance of filling out and signing this application, I have read the NBPA Regulations Governing Player Agents, a copy of which has been provided to me along with this application form.

In submitting this application, I voluntarily agree to comply with and be bound by those Regulations (including but not limited to the maximum fee schedule) which are incorporated herein by reference and any subsequent amendments that may be promulgated thereto.

I understand that making any false or misleading statement of a material nature in answering any question on this Application can result in denial or revocation of certification.

I understand that all the information contained in this Application is designed to benefit the NBPA and its members, both present and future, by helping to insure qualified representation. I unconditionally agree that the information contained herein can be maintained and used by the NBPA Committee on Agent Regulation in performing its functions and can be provided by the Committee to individual NBA players, including rookies, and their family members who are advising them in selecting an agent.

I understand and agree that only persons who have been certified by the NBPA will be permitted to represent NBA players, including rookies, in performing services described in the Regulations (Section 1).

I understand and agree that a precondition to being granted certification is that I swear or affirm that every agreement for the performance of an Agent's services which I enter into with a player shall conform to the Standard Player Agent Contract in effect at that time.

I agree that if I am granted certification, I will save and hold harmless the NBPA, its Officers, employees and representatives (including, but not limited to, the Committee on Agent Regulation and the individual members thereof) from any liability whatsoever resulting from my acts of commission or omission in providing services to any player in connection with his individual compensation negotiations with an NBA club or in connection with any subsequent enforcement of such individual contract.



# NBPA AGENT CERTIFICATION APPLICATION AGREEMENT

I agree that if I am denied certification, or if subsequent to obtaining certification it is revoked or suspended pursuant to the Regulations, the exclusive method for appealing from any such action is through the arbitration procedure set forth in the Regulations.

In consideration for being accorded the opportunity to obtain certification status, I further agree that this application and the certification, if one is issued to me, and the NBPA Regulations Governing Play Agents shall constitute a contract between the NBPA and myself.

\_\_\_\_\_  
SIGNED

\_\_\_\_\_  
DATE

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
DATE



# NBPA AGENT CERTIFICATION APPLICATION

## SECTION 1 | GENERAL

**A |** Have you ever been known by any other name or surname?

YES     NO

If yes, state all names used and when used:

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If a married woman, please give a maiden name:

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**B |** \_\_\_\_\_  
DATE OF BIRTH                      BIRTHPLACE

**C |** Spouse Information:

\_\_\_\_\_  
NAME OF SPOUSE

\_\_\_\_\_  
NAME OF SPOUSE'S EMPLOYER

\_\_\_\_\_  
SPOUSE'S EMPLOYER ADDRESS

\_\_\_\_\_  
CITY / STATE

\_\_\_\_\_  
ZIP CODE

**D |** Does spouse have any business relationship with the National Basketball Association or its clubs?

YES     NO

If yes, specify in detail:

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## SECTION 2 | EDUCATION

**A |** Law or other Graduate School attended:

\_\_\_\_\_  
SCHOOL

\_\_\_\_\_  
CITY, STATE

Dates of attendance:

\_\_\_\_\_ to: \_\_\_\_\_  
MM/YYYY                      MM/YYYY

(CONT. FROM PREVIOUS PAGE)

**A | Degree:**

\_\_\_\_\_  
DEGREE AWARDED

\_\_\_\_\_  
DATE AWARDED

**B | Colleges or Universities attended:**

1:

\_\_\_\_\_  
SCHOOL

\_\_\_\_\_  
CITY, STATE

\_\_\_\_\_  
DEGREE

\_\_\_\_\_  
DATES ATTENDED

2:

\_\_\_\_\_  
SCHOOL

\_\_\_\_\_  
CITY, STATE

\_\_\_\_\_  
DEGREE

\_\_\_\_\_  
DATES ATTENDED

3:

\_\_\_\_\_  
SCHOOL

\_\_\_\_\_  
CITY, STATE

\_\_\_\_\_  
DEGREE

\_\_\_\_\_  
DATES ATTENDED

4:

\_\_\_\_\_  
SCHOOL

\_\_\_\_\_  
CITY, STATE

\_\_\_\_\_  
DEGREE

\_\_\_\_\_  
DATES ATTENDED

**C | High School attended:**

\_\_\_\_\_  
SCHOOL

\_\_\_\_\_  
CITY, STATE

\_\_\_\_\_  
DATE GRADUATED

**D | If you have not received a degree from an accredited four-year college/university, list below the negotiating experience you wish the Committee to consider in lieu of any year(s) of education.**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



## SECTION 3 | EMPLOYMENT

**A |** I am currently (check one):

Employed by:

\_\_\_\_\_  
NAME OF EMPLOYER

\_\_\_\_\_  
PHONE NUMBER

\_\_\_\_\_  
EMPLOYER ADDRESS

\_\_\_\_\_  
CITY / STATE

\_\_\_\_\_  
ZIP CODE

\_\_\_\_\_  
NATURE OF EMPLOYMENT

\_\_\_\_\_  
DATES OF EMPLOYMENT

Self-employed

**B |** If self-employed, please state nature and location of business:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**C |** Please list below the names of employers, addresses, positions held, and dates of all employment you have had for the past ten (10) years:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## SECTION 4 | LAWYERS AND LAW GRADUATES

**A |** Have you been admitted to the Bar in any jurisdiction?

YES  NO

If yes, please list jurisdictions and dates of admission:

_____	_____
JURISDICTION	DATE OF ADMISSION
_____	_____
JURISDICTION	DATE OF ADMISSION
_____	_____
JURISDICTION	DATE OF ADMISSION

**B |** Do you have any applications for Bar admission currently pending?

YES  NO

If yes, please state where you have applied and the status of that application:

\_\_\_\_\_  
\_\_\_\_\_

**C |** Have you ever been disbarred, suspended, reprimanded, censured, or otherwise disciplined or disqualified as an attorney, as a member of any other profession, or as a holder of any public office?

YES  NO

If yes, please describe each such action, the dates of occurrence, and the name and address of the authority imposing the action in question:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**D |** Are any charges or complaints currently pending against you regarding your conduct as an attorney, as a member of any profession, or as a holder of public office?

YES  NO

If yes, please indicate the nature of the charge or complaint and the name and address of the authority considering it:

\_\_\_\_\_  
\_\_\_\_\_

**E |** Has your right to practice before any governmental office, bureau, agency, commission, etc. ever been disqualified, suspended, withdrawn, denied, or terminated?

YES  NO

If yes, please explain fully:

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## SECTION 5 | PROFESSIONAL LICENSES (OTHER THAN LAW)

**A |** Are you a member of any business or professional organization which directly relates to your occupation or profession?

YES  NO

If yes, please list:

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**B |** Please list any occupational or professional licenses or other similar credentials (i.e., Certified Public Account, Chartered Life Underwriter, Registered Investment Advisor, etc.) you have obtained other than college or graduate school degrees, including dates obtained:

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**C |** Have you ever been denied an occupational or professional license, franchise or other similar credentials for which you applied?

YES  NO

If yes, please explain fully:

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**D |** Do you have currently pending any application for an occupational or professional license, franchise or other similar credentials?

YES  NO

If yes, please describe and indicate status of each such application:

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**E |** Have you ever been suspended, reprimanded, censured, or otherwise discipline or disqualified as a member of any profession, or as a holder of any public office?

YES  NO

If yes, please describe each such action, the date(s) of occurrence and the name and address of the authority imposing the action in question:

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**F |** Are any charges or complaints currently pending against you regarding your conduct as a member of any profession, or as a holder of public office?

YES  NO

If yes, please indicate the nature of the charge or complaint and the name and address of the authority considering it:

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**G |** Has your right to engage in any profession or occupation ever been disqualified, suspended, withdrawn, or terminated?

YES  NO

If yes, please explain fully:

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## SECTION 6 | LEGAL PROCEEDINGS

**A |** Have you ever been charged with, indicted for, convicted of, or pled guilty (including a plea of no contest or nolo contendere) to a criminal charge, other than minor traffic violations (\$100 fine or less)?

YES  NO

If yes, please indicate nature of offense, date of conviction, criminal authority involved, and punishment assessed.

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**B |** Have you ever been a defendant in any civil proceedings, including bankruptcy proceedings, in which allegations of fraud, misrepresentation, embezzlement, misappropriation of funds, conversion, breach of fiduciary duty, forgery, or legal malpractice were made against you?

YES  NO

If yes, please describe fully and indicate results of the civil proceeding(s) in question:

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**C |** Have you ever had legal proceedings brought against you by any player, players association, professional sports club or league (NBA or otherwise) for any reason?

YES  NO

If yes, please describe fully and indicate the results of the legal proceeding in question:

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**D |** Have you ever been adjudicated insane or legally incompetent by any court?

YES  NO

If yes, please provide details:

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**E |** Were you ever suspended or expelled from any college, university or other educational institution?

YES  NO

If yes, please describe circumstances:

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**F |** Has any surety or any bond on which you were covered been required to pay any money on your behalf?

YES  NO

If yes, please describe circumstances:

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**G |** Are there any unsatisfied judgments or liens of continuing effect against you (other than alimony or child support)?

YES  NO

If yes, please provide full details:

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**H |** Have you ever been declared bankrupt or been an owner or part owner of a business which has declared bankruptcy?

YES  NO

If yes, provide full details:

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## SECTION 7 | REFERENCES

Please list below the names, addresses, and daytime telephone numbers of at least five (5) persons, not related to you, who have known you for at least the last five (5) years and who can attest to your character. (Names of officers, player representatives, or staff members of the NBPA may not be used):

- 1: \_\_\_\_\_
- 2: \_\_\_\_\_
- 3: \_\_\_\_\_
- 4: \_\_\_\_\_
- 5: \_\_\_\_\_

## SECTION 8 | PROFESSIONAL SPORTS EXPERIENCE

**A |** Please list below the names of every NBA player, including rookies, you are now representing or have represented in the past in individual contract negotiations with NBA clubs, indicating the dates of such representation, the NBA club(s) involved, and whether your representation in each instance was pursuant to the NBPA's Standard Player-Agent Contract:

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**B |** Apart from basketball, list any other professional sports in which you currently represent or have previously represented any professional athletes, and for each such sport specify the number of athletes you currently represent.

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**C |** Have you ever applied to be certified as a player agent pursuant to any other sports union's regulations?

YES     NO

If yes, please provide the name of the sports union, the date of your application, and the outcome of that application. If your application was denied, please provide a copy of that decision, including the decision from any appeal you may have taken.

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**D |** Have you ever been subject to disciplinary action by another sports union?

YES  NO

If yes, please provide the outcome of that proceeding and a copy of the decision, including the decision from any appeal you may have taken.

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**E |** Are you registered or have you applied to be registered pursuant to any law, statute, or regulation governing athlete's agents, whether within or outside the United States?

YES  NO

If yes, list each such application and your current status.

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**F |** (Optional – applicant may refrain from answering if he or she desires.)

Please list below the names of any other professional athletes, entertainers, or celebrities you are now representing or have represented in the past, indicating the type of representation, the dates of representation, and the employers involved.

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## SECTION 9 | MANAGEMENT PERSONNEL

**A |** List the names of any coaches, general managers, or other management officials of any NBA team that you presently are representing or have represented in the past in individual contract negotiations with their respective team, including the date(s) of such representation:

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**B |** Do you have a financial or business relationship with any coach, general manager, owner, or other management official of any professional basketball team, club, or league located outside the United States?

YES  NO

If yes, please provide details.

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## SECTION 10 | BUSINESS AFFILIATIONS

- A |** List the name, address, and telephone number for each firm or organization with which you are presently affiliated where any part of the business is the representation of professional athletes.

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- B |** For each such firm or organization, state whether it is a sole proprietorship, corporation, partnership, or other entity (specify).

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- C |** If a partnership, list the name of each partner; if a corporation, list the name of each officer and member of the Board of Directors. Designate those partners, officers or members of the Board of Directors who customarily perform work for professional athletes.

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- D |** List each person, not named in 10.C above who: (1) has a significant ownership interest in your firm or organization; (2) has wholly or partially financed your firm or organization (other than financing or credit extended in the ordinary course of business by lending institutions); or (3) directly or indirectly exercises or has the power to exercise a controlling influence over the management of your firm or organization.

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- E |** Describe the ownership interest, the amount of financing, and/or basis of controlling influence for each person listed in 10.D above.

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**F |** Describe fully the nature of the business of each of your firm(s) or organization(s) listed in 10.A (previous page).

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**G |** With respect to your present business, list each person engaged in the representation of professional athlete(s) and his/her area(s) of specialty.

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**H |** List all persons employed by you or any of your businesses, either directly or indirectly, who solicit, recruit or recommend players on your behalf. For each person listed include current addresses, phone numbers, and a brief description of your business relationship with them, including any fee arrangements.

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## SECTION 11 | SERVICES

**A |** What services does your firm provide to Players? (place a check next to each service provided):

- |                                                |                                                   |
|------------------------------------------------|---------------------------------------------------|
| <input type="checkbox"/> Contract Negotiation  | <input type="checkbox"/> Financial Planning       |
| <input type="checkbox"/> Estate Planning       | <input type="checkbox"/> Appearances/Endorsements |
| <input type="checkbox"/> Grievance-Arbitration | <input type="checkbox"/> Investment Counseling    |
| <input type="checkbox"/> Tax Planning          | <input type="checkbox"/> Other Services (explain) |

\_\_\_\_\_

**B |** Do you carry liability insurance in connection with the services you render pursuant to these regulations?

- YES     NO

If yes, list the carrier and the type of coverage.

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**C |** Do you manage, invest or in any manner handle funds for NBA players?

- YES     NO

If yes, are you bonded?

- YES     NO

(CONT. FROM PREVIOUS PAGE)

If yes, please provide details as to the amount of the bond, the name and address of the surety or bonding company, etc.:

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**D |** If you answered yes to 11.C (previous page), are you currently registered under the Investment Advisor’s Act, 15 U.S.C. Section 80.B-3 et seq.?

YES     NO

If no, explain why:

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**E |** If you do not provide services in one or more of the listed areas in 11.A (previous page), do you make referrals or otherwise assist the player in securing such services?

YES     NO

If yes, describe what you do in this regard, including the name and address of each individual/firm to which you refer players for such service; your process for selecting, recommending, and monitoring such service providers; the amount of any monetary or other form of compensation you receive for such referrals; and if the services involved include financial management or investment counseling, whether the service provider is bonded.

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**F |** With respect to the areas in which you do not provide services, do you: (1) have an ownership interest in; (2) wholly or partially finance; (3) directly or indirectly exercise a controlling influence over any firm or organization that does provide such services; or (4) have any other financial relationship? If so, list the name and address of each firm or organization, the services it provides, and a detailed explanation of your relationship to and/or involvement with such firm or organization (including financial relationships).

1: \_\_\_\_\_  
\_\_\_\_\_

2: \_\_\_\_\_  
\_\_\_\_\_

(CONT. ON FOLLOWING PAGE)

(CONT. FROM PREVIOUS PAGE)

3: \_\_\_\_\_  
\_\_\_\_\_

4: \_\_\_\_\_  
\_\_\_\_\_

**G |** Do you provide contract negotiating services for players who seek to play professional basketball outside the United States?

YES     NO

If yes, please explain what you do in this regard; whether you negotiate such contracts directly or whether you retain another entity to handle such negotiations; your process for selecting and monitoring such entities; and the terms any agreement, understanding, or relationship you have with any individual, firm, or organization located outside the United States to assist you with negotiating contracts for players who seek to play professional basketball outside the United States.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**H |** Do you have an agreement, understanding or relationship of any kind with any individual, firm or organization pursuant to which such individual, firm or organization solicits, recruits, or encourages players to use your services?

YES     NO

If yes, explain fully, including the name and address of each such person, firm or organization; what steps you take to ensure the honesty, integrity and qualifications of any such individual, firm or organization; and whether you provide any compensation or other consideration to such individual, firm or organization.

\_\_\_\_\_  
\_\_\_\_\_

## SECTION 12 | FEES

**A |** If you (or any affiliated company listed in 11.F (previous page)) provide any of the services listed in 11.A (previous page) other than contract negotiation, please specify your customary fees for each such service; whether they are based on a percentage of the Player's salary you negotiate, his total income, an hourly fee, or some other arrangement; and the relationship, if any, of such fees to the fees you charge for player contract negotiations and related services.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**B |** If you provide contract negotiating services for players who seek to play professional basketball outside the United States, please specify your customary fees for such services and the nature of any fee-sharing arrangement you have with any entity that assists you in negotiating such contracts.

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**C |** Do you bill the player for your expenses in connection with the services referred to in 11.H (previous page)?

YES    NO

If yes, on what basis do you bill (e.g. itemized out-of-pocket, daily rate or other basis)?

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Do you allocate proportionate expenses among various player clients?

YES    NO

If yes, describe method of allocation.

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**D |** What, if any, additional charges do you customarily bill for other financially related work?

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**E |** When is the player expected to pay your fees for such services?

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**F |** Do you or any affiliated organizations or persons listed in numbers 10.D or 11.E above receive any fees, commissions, rebates or other compensation, other than as paid directly by a player client, as a result of:

(1) the player purchasing any securities or funds (stocks, bonds, mutual funds, etc.)?

YES    NO

(2) the player investing in any investment vehicles (partnerships, businesses, corporation, venture capital program, etc.)?

YES    NO

(CONT. FROM PREVIOUS PAGE)

(3) the player purchasing any form of insurance (disability, life, casualty, etc.)?

YES     NO

(4) the player making any endorsements, appearances or other licensing arrangements?

YES     NO

If you answered "yes" to any of questions (1)-(4), please explain in detail the compensation that is received.

(1) \_\_\_\_\_  
\_\_\_\_\_

(2) \_\_\_\_\_  
\_\_\_\_\_

(3) \_\_\_\_\_  
\_\_\_\_\_

(4) \_\_\_\_\_  
\_\_\_\_\_

**G |** Do you receive any other compensation as a result of your representation of the player?

Are these additional forms of compensation fully disclosed to the player?

YES     NO

In writing?

YES     NO

Are these additional forms of compensation deducted from the fees you charge as set forth in number 12.A (previous page)?

YES     NO

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <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) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	<b>National Basketball Players Association                  1133 Avenue of the Americas, 5th floor                  New York, NY 10036</b>
	<b>7</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 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 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>	
<b>or</b>	
<b>Employer identification number</b>	

## 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 on page 3.

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

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS 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-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), 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.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

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. 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
4. 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?* on page 2 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).

**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.

In the cases below, the following person must give 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:

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

**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, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (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, 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 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, 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 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 no longer are 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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

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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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) written or printed 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 possession, 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.

**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 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 this page), 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 SSA office or get this form online at [www.ssa.gov](http://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](http://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 [IRS.gov](http://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, apply for a TIN and 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 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 items 1, 4, or 5 below indicate 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), 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)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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* on page 2.

\*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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](mailto: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 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) 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 possessions for use in administering their laws. The information also may 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, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.