

UTAH ARMY NATIONAL GUARD
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Draper, Utah 84020-9286

UTAH ARMY NATIONAL GUARD
STATE RETENTION AND RECRUITMENT BONUSES

Summary: Unless superseded, this policy is in effect until 30 June 2026. It provides information and describes procedures for administering the Utah Army National Guard (UTARNG) state incentive programs for recruiting and retention.

Applicability: This policy applies to Utah Army National Guard Soldiers.

Proponent and Exception Authority: This policy is promoted by State Operations in conjunction with the Joint Force Headquarters (JFHQ)-G1 (Deputy Chief of Staff, Personnel). All authority for exceptions to policy for any state funds used for recruitment and retention resides at the Adjutant General (TAG). For an exception to policy, a memorandum should be written by the Unit Commander through the chain of command to the Assistant Adjutant General - Army (AAG-Army) for review. The AAG-Army will then coordinate with State Operations for funding and submit to TAG for final approval.

Interim Changes: Interim changes to this circular are not official unless authenticated by the Adjutant General. Unless rescinded, amended, or extended, this policy becomes obsolete on the expiration date.

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CHAPTER 1

OVERVIEW

1-1. **GENERAL.** The Utah legislature provided funds for state incentive programs for Utah Army National Guard (UTARNG) members in State Fiscal Year 2026. This policy describes the eligibility criteria and procedures for administering the UTARNG state and incentives programs effective 1 July 2025 through 30 June 2026, unless otherwise stated, rescinded, or amended. This program is subject to the availability of funds. Payment schedule for the UTARNG retention and enlistment bonuses will be determined by the Assistant Adjutant General - Army (AAG-Army).

1-2. REFERENCES.

- a. Senate Bill 2, New Fiscal Year Supplemental Appropriations Act
- b. Utah House Bill 7, National Guard, Veteran Affairs, and Legislature Base Budget
- c. Utah Code Utah Code Annotated 39A-3-205

1-3. **PURPOSE.** The purpose of the state incentive programs is to:

- a. Incentivize the retention and recruitment of qualified Soldiers for the UTARNG.
- b. Incentivize members currently assigned to the Inactive National Guard (ING) or Individual Ready Reserve (IRR) to re-affiliate with the UTARNG.
- c. Incentivize current UTARNG members to extend their enlistment.

1-4. RESPONSIBILITIES.

- a. **The Adjutant General (TAG).** TAG is responsible for overall policies, guidance, administration, implementation, and proper utilization of the Utah National Guard incentive programs.
- b. **The Joint Force Headquarters – G1.** The JFHQ-G1 and State Operations administer the program for TAG and AAG-Army. Further duties may be delegated to the JFHQ-Incentives Services Division (JFHQ-ISD). Preponderance of administration will be JFHQ-ISD.
- c. **The Recruiting and Retention Battalion (RRB) will include Battalion Retention Noncommissioned Officers (NCOs).** The RRB personnel assist in implementing the incentive program and approval process with the state incentives programs to promote recruiting and retention.
- d. **Incentives Services Division (ISD)** will promptly respond to all state bonus requests. Funds will be disbursed (State Operations) no later than 30 days after the contract signature date and contract validation at the state level. At a minimum, internal control procedures will consist of, but are not limited to:

(1) **Budget.** Provide the G1 directorate a weekly report of the following:

(a) Track initial available funds, total obligated, total disbursed, and total remaining. Illustrate all data in whole dollar amounts consistent with a detailed itemized budget worksheet and by name roster.

(b) Monthly reconciliation with State Operations and provide status of all incentive requests received, paid, and pending.

(2) **Administration:**

(a) Create, distribute, update, and manage the State Retention and Recruitment Bonuses Policy.

(b) Provide Major Subordinate Commands (MSC) a predetermined amount of bonus control numbers dependent upon the total amount of available funds and the quantity of eligible reenlistments within the scope of this policy and applicable SFY. State bonus addendums are invalid without a bonus control number issued by the ISD.

(c) Track bonus document receipt and submission dates. Track fund distribution details illustrating processing timelines (checks mailed/pickup dates).

(d) Provide weekly, monthly, and quarterly reports analyzing statistical data of program efficacy. Provide real-time courses of action (COAs) aligned with the commander's intent and validated against statistical data.

(e) Obligate 100% of the budget allocated by AAG and State Operations.

(f) Retains the authority (with guidance from AAG-Army) to redistribute bonus control numbers and funds dependent upon institutional needs and mission requirements.

(g) Provide training and continued support to UTARNG units processing state incentives.

b. **Army National Guard State Incentives Working Group.** The UTARNG State Incentives Working Group is responsible for formulating policy in this circular. The working group members are:

(1) Joint Force Headquarters – G1, Deputy G1, and G1 SGM

(2) Army Recruiting and Retention Manager

(3) Army Senior Retention Manager

(4) Incentives Services Division

c. **UTARNG Commanders.** Commanders at all levels ensure members of their command are informed of the UTARNG state incentive programs and will inform their Soldiers of the benefits available to them. They must ensure members who are receiving state incentives remain eligible.

d. **UTARNG Members.** UTARNG Soldiers are responsible for applying for the incentives for which they are eligible according to the policies within this policy.

1-5. **FUNDING.** The funding available for the state incentive programs is limited by the appropriations set by the state legislature. These programs will continue subject to the availability of funds. Funding is appropriated and distributed by the state for the fiscal year per the bill's authorizations. JFHQ-ISD will primarily administer this program. See Annex C for updates.

1-6. **STATE FISCAL YEAR.** The state fiscal year begins on 1 July and ends on 30 June.

1-7. **SATISFACTORY PARTICIPANT.** A UTARNG Soldier is considered a satisfactory participant if:

a. Is an active drilling member of their unit of assignment or attachment. An active drilling member is defined as attending monthly drills and Annual Training.

b. Is a satisfactory participant as defined in AR 135-91, "Service Obligations, Methods of Fulfillment, Participation Requirements, and Enforcement Provisions."

c. Is currently deployable per the criteria required for their current duty position. One must make diligent and measurable progress toward becoming deployable, if not deployable.

d. It is not under Suspension of Favorable Personnel Action (SFPA) IAW references Army Regulation 600-8-2 and DoD Instruction 1332.45, as applicable. Soldiers are ineligible for state retention and recruitment programs if flagged for any reason, resulting in the ineligibility to reenlist and/or deploy/mobilize.

e. Soldiers have a current and passing Army Fitness Test (AFT) score with an effective date within 12 months. Army Body Composition Program (ABCP) complies with Army standards with an effective date within eight months of the contract signature date for the incentive.

1-8. **RECOUPMENT.**

a. Funds paid under the Utah National Guard state benefits programs will be recouped from those individuals who fail to complete the terms outlined in this policy and respective annexes.

b. Further details regarding recoupment procedures are explained in

the chapter and apply to each program.

1-9. EXCEPTIONS TO POLICY (ETP). When extenuating circumstances exist, a request for ETP may be initiated. For detailed instructions on submitting an ETP, contact the G1 ISD section. ETPs for State Retention and Recruitment Bonus programs will only be considered for the current state fiscal year and will be approved by TAG.

1-10. TAXES. Service members will receive IRS Form 1099 for tax reporting purposes. This bonus does not establish an employment relationship with the State of Utah; therefore, the member is not considered a state employee. As a result, the member is solely responsible for reporting this income on their annual federal and state income tax returns and for paying any associated tax liabilities.

CHAPTER 2 STATE RETENTION BONUSES

2-1. STATE REENLISTMENT BONUS (SRB). Utah Code Annotated 39A-3-205 authorizes an SRB for applicants reenlisting in the UTARNG.

a. STATE REENLISTMENT BONUS (SRB) ELIGIBILITY. The state SRB is authorized for all enlisted personnel with an ETS date between 1 July 2025 and 30 June 2027. Soldiers cannot sign more than 365 days before their ETS date. Soldiers must have completed their initial enlistment contract and have no more than 10 years and zero days of service creditable for retirement on the start date of the bonus contract. Individual Ready Reserve (IRR) and Inactive National Guard (ING) time is not considered creditable for retirement for this purpose. The unit representative issuing the bonus shall verify eligibility before contracting for this incentive. Additionally, Soldiers must meet the following requirements:

(1) Be an active member of the UTARNG and meet satisfactory participation eligibility criteria per paragraphs 1-7.

(2) Agree to a minimum reenlistment of three (3) years for a \$5,000 lump sum bonus.

(3) Permanent full-time Active Guard Reserve (AGR), Full-Time National Guard (FTNG) Counter Drug members, Officers, and Warrant Officers of the Utah National Guard are NOT eligible for the state SRB. Technicians are eligible for the SRB.

b. STATE REENLISTMENT BONUS (SRB) PAYMENT PROCEDURES.

(1) The state shall process a one-time lump sum payment directly to the Soldier, provided the Soldier meets all eligibility criteria at the time of payment.

(2) Soldiers must be satisfactory participants in paragraphs 1-7 to receive

payment. The unit shall provide the ISD with all supporting documents for reenlistment and bonus eligibility.

2-2. **TAXES.** Service members will receive IRS Form 1099 for tax reporting purposes. This bonus does not establish an employment relationship with the State of Utah; therefore, the member is not considered a state employee. As a result, the member is solely responsible for reporting this income on their annual federal and state income tax returns and for paying any associated tax liabilities.

2-3. **BONUS TERMINATION.** The State shall terminate the SRB contract, with recoupment, if the Soldier becomes an unsatisfactory participant by any of the following:

a. Receives four Unit Training Assemblies (UTAs)/periods of unexcused absence within 12 months. Termination with recoupment is effective on the date of the fourth unexcused absence.

b. Becomes willingly non-deployable per the criteria required for their current duty position. Termination with recoupment is effective on the date the Soldier is considered non-deployable. Soldiers who complete a medical board process and are found fit for retention but unauthorized to deploy are exempt from termination.

c. Has a Suspension of Favorable Personnel Action (SFPA) closed unfavorably by applicable regulation and policy. Termination with recoupment is effective when the date of suspension of favorable actions is closed.

d. Has two consecutive Army Fitness Test (AFT)/Army Body Composition Program (ABCP), as applicable, failures within this contract term. The effective termination date with recoupment is the date of the second "For Record" AFT/ABCP failure.

e. Enter a period of non-availability in the Inactive National Guard (ING). Maximum periods of ING non-availability are:

(1) Up to one year for personal reasons.

(2) Three years for completing religious missionary programs.

f. Separates from the UTARNG for any reason other than those described. This shall be processed on a case-by-case basis at the AAG-Army level.

g. Interstate transfers (IST) to another state National Guard. Termination with recoupment is effective on the date of transfer.

h. Is discharged from the UTARNG due to a

service-connected injury/illness. Termination, without recoupment, is effective on the date of discharge.

2-4. RESPONSIBILITIES.

a. Unit readiness NCO (RNCO) will obtain a bonus control number via the HIVE before preparing extension documents. RNCO will submit all completed application documents to the ISD via the HUB no later than 14 days after obtaining a bonus control number. The DA Form 4836 and the addendum must be CAC signed with a time/date stamp included in the signature on the same date.

b. The unit will notify ISD immediately upon a Soldier becoming an unsatisfactory participant per paragraphs 1-7. The unit will provide supporting documents and date the Soldier became an unsatisfactory participant.

c. Upon recommendation from AAG-Army and JFHQ-G1, TAG retains decision authority regarding all eligibility and termination issues not covered under applicable law and/or policy on a case-by-case basis. The ISD assists as needed.

CHAPTER 3 STATE RECRUITMENT BONUSES

3-1. ACTIVE DUTY TO GUARD AFFILIATION BONUS (ADGAB). Utah Code Annotated 39-3-205 authorizes a \$5,000 bonus for Active Component Soldiers who transfer to the UTARNG into a Critical Skill (CS) or Low Density (LD) position that requires a Military Occupation Specialty Qualification (MOSQ). The State of Utah authorizes a \$2,500 bonus for Active Component Soldiers who transfer to the UTARNG into a CS or LD position that is not MOSQ. Non-MOSQ Soldiers will have 36 months to become MOSQ or be subject to recoupment of their transfer bonus. See Annex B for the current authorized LD and CS MOS list.

a. **ACTIVE DUTY TO GUARD ENLISTED AFFILIATION BONUS (ADGAB) ELIGIBILITY.** Soldiers who transfer to the UTARNG from an Active Component who extend for or have a minimum of 36 months remaining on their service obligation.

b. **ACTIVE DUTY TO GUARD ENLISTED AFFILIATION BONUS (ADGAB) PAYMENT PROCEDURES.**

(1) The state shall process a one-time lump sum payment directly to the Soldier upon the new contract start date, provided the Soldier meets all eligibility criteria at the time of payment.

(2) Soldiers must be satisfactory participants IAW paragraphs 1-7 to receive payment.

(3) The unit shall provide the ISD manager with all supporting documents for reenlistment and bonus eligibility.

3-2. **TAXES.** Service members will receive IRS Form 1099 for tax reporting purposes. This bonus does not establish an employment relationship with the State of Utah; therefore, the member is not considered a state employee. As a result, the member is solely responsible for reporting this income on their annual federal and state income tax returns and for paying any associated tax liabilities.

3-3. **BONUS TERMINATION.** The state shall terminate reenlistment bonus contracts with recoupment if the Soldier becomes an unsatisfactory participant by any of the following:

- a. The Soldier does not complete MOSQ within 36 months.
- b. Receives four UTAs/periods of unexcused absence within 12 months. Termination with recoupment is effective on the date of the fourth unexcused absence.
- c. Becomes willingly non-deployable per the criteria required for their current duty position. Termination with recoupment is effective on the date the Soldier is considered non-deployable. Soldiers who complete a medical board process and are found fit for retention but unauthorized to deploy are exempt from termination.
- d. Has a Suspension of Favorable Personnel Action (SFPA) closed unfavorably, IAW applicable regulation and policy. Termination with recoupment is effective when the date of suspension of favorable actions is closed.
- e. Has two consecutive Army Fitness Test (AFT)/Army Body Composition Program (ABCP), as applicable, failures within this contract term. The effective termination date with recoupment is the date of the second "For Record" AFT/ABCP failure.
- f. Fails to extend enlistment for time served in the ING within 30 days after return to the unit. Termination with recoupment is effective on the date of transfer to the ING.
- g. Enter a period of non-availability in the ING. Maximum periods of ING non-availability are:
 - (1) Up to one year for personal reasons.
 - (2) Three years for completing religious missionary programs.
- h. Separations from the Utah Army National Guard for any reason other than those described here shall be processed on a case-by-case basis at the AAG-Army level.
- i. IST to another state National Guard. Termination with recoupment is effective on the date of transfer.
- j. Is discharged from the UTARNG due to a service-connected injury/illness. Termination without recoupment is effective on the date of discharge.

3-4. **RESPONSIBILITIES.**

- a.
- b. Before preparing documents, the IST manager will obtain a bonus control number via the HIVE. The IST manager will submit all completed application documents to the ISD via the HUB no later than 14 days after obtaining a bonus control number. The DD4 and the addendum must be CAC signed with a time/date stamp included in the signature on the same date.
- c. The unit will notify ISD immediately upon a Soldier becoming an unsatisfactory participant per paragraphs 1-7. The unit will provide supporting documents and date the Soldier became an unsatisfactory participant.
- d. Upon recommendation from AAG-Army and JFHQ-G1, TAG retains decision authority regarding all eligibility and termination issues not covered under applicable law and/or policy on a case-by-case basis. The ISD assists as needed.

The Utah Army National Guard Policy proponent is the Joint Force Headquarters – G1. Users can send comments, suggested improvements, and changes on DA Form 2028 (Recommended Changes to Publications and Blank Forms).

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DANIEL D. BOYACK
Major General
The Adjutant General

DISTRIBUTION: A (Army)

ANNEXES

Annex A: State Retention/Recruitment Bonus Addendum

Annex B: ADGAB Low Density and Critical Skills MOS

Annex C: Current Status/Funding Bonuses

Annex D: W-9 Request for Taxpayer Identification Number

ANNEX A

SFY26 STATE RETENTION AND RECRUITMENT INCENTIVE ADDENDUM

****TAXES**** Service members are responsible for completing IRS Form 1099 for tax reporting purposes. This bonus does not establish an employment relationship with the State of Utah; therefore, the member is not considered a state employee. As a result, the member is solely responsible for reporting this income on their annual federal and state income tax returns and for paying any associated tax liabilities.

Eligibility: I am eligible for a retention or recruitment incentive under this program if I meet the following criteria:	Soldier	Unit Rep
Meet Utah National Guard reenlistment eligibility criteria.		
I am a satisfactory participant as defined in paragraphs 1-7 of Utah National Guard Policy 26- 01 on my reenlistment/enlistment date.		
I am not employed full-time as an AGR or Full-Time National Guard (FTNG) Counter Drug member.		
My current ETS is between 1 July 2025 and 30 June 2027		
I will have completed no more than 10 years and zero days of service creditable for retirement at the current ETS date. I understand that Individual Ready Reserve (IRR) and Inactive National Guard (ING) time are not considered creditable services for retirement for this purpose.		
I agree to reenlist/enlist for 3 (or more) years.		
BONUS AMOUNT AND PAYMENTS: The incentive amount and payments will be as follows:		
I will receive a lump sum bonus of \$5,000 for three (3) years (or more) SRB, and \$5,000 or \$2,500 for ADGAB.		
I understand I will not receive a payment if I do not meet the eligibility criteria in paragraph I-2 of this document at my reenlistment/enlistment. ISD will verify all supporting documents before processing payment.		
The state shall issue payments by check. The check will be mailed to the address I verified on this form. For inquiries about the status of my payment, I will contact SMD@UTAH.GOV.		
BONUS TERMINATION: I understand my bonus will be terminated with recoupment under the following conditions:		
Receive four UTAs/periods of unexcused absences within 12 months. Termination with recoupment is effective on the date of the fourth unexcused absence.		
Become willingly non-deployable per the criteria required for their current duty position. Termination with recoupment is effective when the service member is considered non-deployable. Service members who complete a medical board process and are found fit for retention but unauthorized to deploy are exempt from termination.		

Have an SFPA closed unfavorably, IAW applicable regulation and policy. Termination with recoupment is effective when the date of		
suspension of favorable actions is closed.		
Has two consecutive AFT/ABCP failures within this contract term. The effective termination date is the date of my second "For Record" AFT/ABCP failure.		
Fail to extend enlistment for time served in the ING within 30 days of return to the unit. Termination with recoupment is effective on the date of transfer to the ING.		
Enter a period of non-availability in the ING. Maximum periods of ING non-availability are one year for personal reasons and three years for missionary obligations.		
Separations from the Utah Army National Guard for any reason other than those described here shall be processed on a case-by-case basis at the state level.		
Interstate transfers (IST) to another state National Guard. Termination with recoupment is effective on the date of transfer.		

AUTHORITY: Utah National Guard Policy 26-03

PRINCIPLE PURPOSE: To explain obligation and participation requirements for the state retention bonus program and to ensure that your agreement to these conditions is a matter of record.

ROUTINE USES: Outlining and confirming state retention bonus program participation in eligibility requirements, which will be used as a basis for suspension, termination, and recoupment if requirements are unmet.

DISCLOSURE: Disclosure of your SSN is voluntary; however, if not provided, you will not be eligible for the state retention bonus program.

DISCLAIMER: The funding available for the State retention bonus programs is limited by appropriation set by the state legislature. This contract is valid for payment provided funds are available in each fiscal year of eligibility. All members must read and understand the corresponding policy chapter covering this incentive and applicable Utah statute.

GENERAL: The unit reenlisting official will explain all procedures and entitlements of the state retention and recruitment bonus program to the Soldier upon reenlisting. The unit will pre-qualify Soldiers to determine retention and recruitment bonus eligibility. If they initially qualify, the unit is responsible for offering the bonus to eligible Soldiers and assisting them in completing this bonus addendum. All supporting documentation, DD Form 4/DA Form 483,6, must accompany this form and be uploaded to the state incentives database within 14 days of obtaining a bonus control number. A copy of all documents should be provided to the Soldier when contracting. Soldiers are eligible to receive State Tuition Assistance in conjunction with State Bonuses.

STATEMENT OF UNDERSTANDING: I have read this addendum and understand the requirements of my reenlistment/enlistment bonus. I know this addendum will be void if I do not meet all the requirements, and failing to meet all the requirements for the duration of my contract will result in the termination with recoupment of my bonus. No other promises have been made to me regarding this retention/recruitment bonus addendum.

TYPED/PRINTED NAME OF SERVICE MEMBER AND SSN

CONTROL NUMBER

TYPED/ PRINTED ADDRESS OF SERVICE MEMBER (**check will be mailed to this address**)

PREFERRED EMAIL ADDRESS

SERVICE MEMBER CAC SIGNATURE WITH DATE/TIME STAMP

UNIT REPRESENTATIVE NAME AND RANK

UIC

Unit Representative CAC SIGNATURE WITH DATE/TIME STAMP

****TAXES**** Service members are responsible for completing IRS Form 1099 for tax reporting purposes. This bonus does not establish an employment relationship with the State of Utah; therefore, the member is not considered a state employee. As a result, the member is solely responsible for reporting this income on their annual federal and state income tax returns and for paying any associated tax liabilities.

ANNEX B

ADGAB Low Density and Critical Skills MOS

Effective Date	Authorized MOS(s)
1 July 2025	35M and 35P

ANNEX C

Current Status/Funding of Bonuses

Effective Date	Bonus Type	Amount	Requirements
1 July 2025	SRB	\$5,000	10 yrs 0 days and less
1 July 2025	ADGAB	\$5,000	35M / 35P MOSQ
1 July 2025	ADGAB	\$2,500	35M / 35P Non-MOSQ

ANNEX D

W-9 Request for Taxpayer Identification Number and Certification

Link to the form: <https://www.irs.gov/pub/irs-pdf/fw9.pdf>
Service members must fill in the highlighted fields:

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification
Go to www.irs.gov/FormW9 for instructions and the latest information.

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

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

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor

☐ C corporation

☐ S corporation

☐ Partnership

☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership)
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.
☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions ☐

5 Address (number, street, and apt. or suite no.). See instructions.

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.
Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

or

Employer identification number

Part II Certification
Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here

Signature of U.S. person

Date

General Instructions
Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.
What's New
Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.
New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).
Purpose of Form
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Cat. No. 10231X

Form **W-9** (Rev. 3-2024)