

INDEPENDENT CONTRACTOR AGREEMENT

Agreement is made this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

The following outlines our agreement:

You have been retained by Imagine Service Group, Inc. as an independent contractor for mortgage field services on homes in foreclosure. You will be responsible for successfully completing said project according to specifications of your coverage area at all times.

You will invoice us for your services rendered at the end of each job.

We will not deduct or withhold any taxes, FICA or other deductions. As an independent contractor, you will not be entitled to any fringe benefits, such as unemployment insurance, medical insurance, pension plans, or other such benefits that would be offered to regular employees. All Independent Contractors must carry Liability Insurance, with Imagine Service Group as a certificate holder. Work-mans Comp and Errors & Omissions Insurance is also required.

During this project you may be in contact with or directly working with proprietary information which is important to our company and its competitive position. All information must be treated with strict confidence and may not be used at any time or in any manner in work you may do with others in our industry.

AGREED:

\_\_\_\_\_  
Independent Contractor

Date \_\_\_\_\_

\_\_\_\_\_  
Company Representative

Date \_\_\_\_\_



**SERVICE GROUP INC.**  
1401 BUDINGER AVE. STE B  
ST. CLOUD, FL 34769  
PHONE # 407-957-3749 FAX # 407-957-4139

## **INDEPENDENT CONTRACTOR LIABILITY NOTICE**

I \_\_\_\_\_, with \_\_\_\_\_, do hereby  
(Owner Name) (Company Name)

understand the following as an Independent Contractor of Imagine Service Group, Inc. that under **NO** circumstances am I authorized to remove any personals or debris from a property unless otherwise stated on my Work-Order. This authorization will only be accepted via Work-Order request. I also understand that if I remove anything from a property that's not requested on the Work-Order, I am holding myself and company at total liability, and may be prosecuted to the fullest extent of the law in the state in which the property resides. It is also my responsibility to inform any and all of my office staff, field crews, sub-contractors, and etc., as such error/mistake will impact my company and its business. If a crew calls something debris and it turns out to be personal property, that crew will be fully responsible to make restitution to the owners if a claim is made. **IF EVER IN DOUBT, IT IS PERSONALS.**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Company Name)

\_\_\_\_\_  
(Date)

Please sign and fax back to imagine Service Group, Inc. once you have completed the information.  
CONFIDENTIAL 6/17/2009



**Imagine**  
**SERVICE GROUP INC.**  
1401 BUDINGER AVE. STE B  
ST. CLOUD, FL 34769  
PHONE # 407-957-3749 FAX # 407-957-4139

Attention: ALL CONTRACTORS

Subject: COMPLETIONS, BID SHEETS, PHOTOS, DUMP RECEIPTS, ETC.

Please take the time to read and review this list with your crews to avoid any and all unnecessary calls. This will also help ensure our clients that they can depend on us for up-to-date results.

1. Fax cover sheets for new work orders need to be signed and faxed back as soon as you receive them.
2. Completion forms **MUST**:
  - a. always provide lot size and grass height,
  - b. provide as much information as you can on these forms,**
  - c. always provide information about pools, secured or unsecured, if present,
  - d. always provide bid on unsecured pools,
  - e. always provide all meter readings and serial numbers,
  - f. be faxed to our office with 24 hours of completion.
3. Always supply a bid sheet unless bid prior and it's less than 30 days (or 15 days for grass cut). All bids over 30 days old are considered expired and a new bid must be submitted, even though the original bid had not changed. If a grass cut is required and debris is in the way, you must bid for the removal of the debris and submit photos showing the debris.
4. Personal property is defined as anything that can be reused for its intended purpose, such as bicycles, clothing, shower curtains, mattresses, and decorative things in yard, pool floats, patio chairs and furniture. Bids for personal property must NOT be grouped together with internal or external debris. Bids to remove personal property must always include bid to store for 30 days. Exterior personal property must also include a bid to move the items inside to secure.
5. **ALL BIDS MUST BE JUSTIFIED BY PHOTOS.**
6. When you receive a work order that is "WORK PER BID", please note on the completion form all work performed that was on the bid. For example:
  - a. If 10 gallons of paint are to be removed, take a photo of the area with the 10 gallons of paint before being removed, then again afterwards. Photos must justify work performed as part of the bid. Before and after photos are required.
  - b. If work order states 4 tires, make sure that the photo shows 4 tires.

7. In “prepare to convey” or “final to convey” work orders, you MUST submit new bids and photos even though the prior bid is less than 30 days old.
8. If the property is occupied, please provide us with the information on how you verified this. Example: direct contact with tenant, owner or neighbor (need neighbor’s name and address). Car in driveway is insufficient evidence of occupancy as it may be a neighbor’s car. Also, we need to know if the utilities are on or off, and, if possible, the name of the utility company.
9. Always state if the property is in a convey condition, and if not, describe **WHY**.
10. When winterizing, the photo must show the tag (sticker) on what is being winterizing. If the property is in a non-winterization area, the completion must note this (in some cases, the client may demand that winterization be performed, and will be noted on the work order).
11. If the property has more than 1 dwelling (apt# 1, 2,3 or a,b,c), please fill out a separate completion and bid for each dwelling. Make sure that each completion has the correct address of the dwelling.
12. **EVICTIONS:** Please ask the Sheriff to sign a client eviction form. If the Sheriff refuses to sign it, write REFUSED on it. **ALWAYS TAKE A PHOTO OF HIS PATROL CAR.** You must call from the field so that we can call the client as soon as possible with the property information. Always follow the Sheriff’s instructions on debris removal. Always state when the crew is to return, and re-fax the completion with the amount of debris removed (whether or not debris was removed; i.e. “zero debris removed”). **PLEASE STATE ON THE COMPLETION FORM THE NUMBER OF MEN AND HOURS REQUIRED TO REMOVE DEBRIS.**
13. **BE AWARE OF THE DUE DATES ON ALL WORK ORDERS.** This is the date that our clients require information updates on the property in order to place it in conveyance as soon as possible.
14. All invoices and photos must be received when completions are submitted. This is a requirement of our clients so that they can be reimbursed by HUD on a timely basis. Work orders are not considered completed until their completions, bids (if any), photos and invoices have been submitted.
15. In the event a contract invoice is showing the wrong amount, a request for a revised invoice will be sent to the contractor with an explanation regarding the revised amount. It is the contractor’s responsibility to either show good cause as to why the revised amount is invalid, or issue a new invoice within 24 hours. Revised invoices should be e-mailed to [REVISEDINVOICE@IMAGINEFL.COM](mailto:REVISEDINVOICE@IMAGINEFL.COM).
16. Please use the following e-mail addresses when submitting work order results:
  - a. Invoices should be e-mailed to [INVOICES@IMAGINEFL.COM](mailto:INVOICES@IMAGINEFL.COM)
  - b. Photos should be e-mailed to [PHOTOS@IMAGINEFL.COM](mailto:PHOTOS@IMAGINEFL.COM)
  - c. Completions and bids should be e-mailed to [COMPLETIONS@IMAGINEFL.COM](mailto:COMPLETIONS@IMAGINEFL.COM) or faxed to our office at 407-957-4139.

We would appreciate your cooperation in reviewing these instructions with those crewmembers in your company who are responsible for visiting the properties and processing our work orders. If you have any questions or concerns, please feel free to contact our office, Monday through Friday, from 8:15am to 5:15pm EST.

Thanks again for taking the time to review our "New Vendor" packet. If you are interested in joining our team of Contractors, please print and complete the following packet in its entirety. If you have any questions, please do not hesitate to call us at 800-844-1399. Once you have completed the packet, please return it by fax to our office at 407-957-4139 along with a copy of your liability insurance form.

Looking forward to doing business with you soon.

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

Please sign and fax back to imagine Service Group, Inc. once you have completed the information.



**Imagine**  
**SERVICE GROUP INC.**  
1401 BUDINGER AVE. STE B  
ST. CLOUD, FL 34769  
PHONE #407-957-3749 FAX #407-957-4139

Company Name: \_\_\_\_\_

Contact: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street)

\_\_\_\_\_ (City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip)

Phone #: \_\_\_\_\_ Fax #: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_@\_\_\_\_\_

Type of Work (CIRCLE):    Inspections    Property Preservation

Discount% \_\_\_\_\_.

Coverage Areas: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Services Provided: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

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Please sign and fax back to imagine Service Group, Inc. once you have completed the information.

**Request for Taxpayer  
Identification Number and Certification**

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

Name					
Business name, if different from above					
Check appropriate box:	Individual/ Sole proprietor	Corporation	Partnership	Other -	Exempt from backup withholding
Address (number, street, and apt. or suite no.)				Requester's name and address (optional)	
City, state, and ZIP code					
List account number(s) here (optional)					

See 3

**Part I Taxpayer Identification Number (TIN)**

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

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

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

**Part II Certification**

Under penalties of perjury, I certify that:

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

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

<b>Sign Here</b>	Signature of U.S. person -	Date -
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**Purpose of Form**

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

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

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

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

**Foreign person.** If you are a foreign person, use the appropriate Form W-8 (see **Pub. 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 recipient 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 that specifies the following five items:

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

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

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

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

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

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

**Sole proprietor.** Enter your **individual** name as shown on your social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line.

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

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

## Exempt From Backup Withholding

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

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

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

**Exempt payees.** Backup withholding is **not required** on any payments made to the following payees:

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

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form on-line at [www.ssa.gov/online/ss5.html](http://www.ssa.gov/online/ss5.html). 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

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

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

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

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

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

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA or Archer MSA 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

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint Tenants 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)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust	The actual owner <sup>1</sup> under state law
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other organization	The organization tax-exempt
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

## Requester

<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**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

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

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

