



**Managing General Agency LLC.**

Dear Agent:

Thank you for your interest in Amigo MGA. If you are interested in an appointment, please complete the attached application for each of your locations along with an ACH form and voided check for each location, and W9.

In the event you have multiple locations please advise if you would like all commission checks and statements to be mailed to one location.

For faster service, fax the completed documentation to (678) 269-6994 or mail to the address below.

Upon receipt of all necessary documents our underwriting department will review and advise you of their decision within fourteen (14) days.

In the event you are appointed you will receive a producer agreement and instructions as to how to begin producing business. In the event you are not appointed, you will receive a letter from us stating same.

Sincerely,

Marketing Support

Amigo MGA, LLC  
Attn: Marketing  
P.O. Box 6736  
Clearwater, FL 33758

**AMIGO MGA**  
P.O. Box 6736  
Clearwater, FL 33758  
**Fax: 678-269-6994**

**APPLICATION FOR BROKER APPOINTMENT**

Agency Name		Year Established	Telephone Number
Physical Address (home office)		City, State, Zip	Fax Number
Mailing Address (if Different) (include city, state and zip)		E-Mail Address	
Agency Principal, Name and Title	Home Address (include city, state, and zip)		Date of Birth
Previous Residence locations in the last 5 years			
Previous Agency Business locations in the last 5 years			
<b>DO YOU CURRENTLY SUBSCRIBE TO A THIRD PARTY RATING SYSTEM?</b> Yes <input type="checkbox"/> No <input type="checkbox"/> <b>IF YES, PLEASE PROVIDE THE NAME OF THE THIRD PARTY RATING SYSTEM</b>			
<b>COMPANY</b>		<b>CURRENT APPOINTMENTS</b>	
Personal Lines Auto	# Years	Annual Premium Volume	Overall Loss Ratio
1.		\$	%
2.		\$	%
3.		\$	%
4.		\$	%
Other Lines		# Years	
1.			%
2.			
3.			
4.			
5.			
How is your business derived?		Line of Business Percentage by Premium Volume	
Referrals	%	Personal Lines Auto	%
Yellow pages	%	Personal Lines Property	%
Radio / TV ads	%	Commercial Lines	%
New Car Dealers	%		
Used Car Dealers	%		
Other	%		

**GENERAL INFORMATION**

Current E & O Carrier	Limits	Expiration Date				
Number Retail Sales Offices _____ Locations  (List on separate sheet if necessary)	Names of Licensed Individuals <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%; text-align:center; vertical-align:top;">Name</td> <td style="width:30%; text-align:center; vertical-align:top;">License #</td> </tr> <tr> <td colspan="2" style="text-align:center; vertical-align:top;">(List on separate sheet if necessary)</td> </tr> </table>		Name	License #	(List on separate sheet if necessary)	
Name	License #					
(List on separate sheet if necessary)						

Have you ever had an insurance license refused, suspended or revoked?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No
Have you ever declared bankruptcy?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No
Have you ever been convicted of a felony?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No
Other than current accounts, do you have any outstanding return premium debt?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No
Have you ever been refused a bond?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No
Have you ever conducted business by any other name?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No
Have you ever been investigated or disciplined by a State Dept. of Insurance?	Yes	<input type="checkbox"/>	<input type="checkbox"/>	No

Please explain any YES answers here:

Please complete this form and mail to AMIGO MGA with the following documentation so that we may consider you for an appointment. Submissions without the required documentation will not be considered.

1. Copy of your Agent / Brokers License
2. Copy of your current E & O Declarations Page
3. W-9 Form
4. ACH Form

**Fax to: 678-269-6994**  
 Mail to: Marketing Dept.  
 P.O. Box 6736  
 Clearwater, FL 33758

I am submitting this completed application and attached documentation to be considered for an appointment and hereby authorize and consent to AMIGO MGA, LLC obtaining a credit report from time to time on the agency principals.

\_\_\_\_\_  
 Signature Title Date

# AMIGO MGA

## ACH Transmittals (Down Payments and Premium Sweep)

Broker # \_\_\_\_\_ Telephone # \_\_\_\_\_

Contact Person \_\_\_\_\_ Fax # \_\_\_\_\_

Account # \_\_\_\_\_ Tax ID # \_\_\_\_\_

Bank Transit/ABA # \_\_\_\_\_ Business Name: \_\_\_\_\_  
(Routing #)

Name as it appears on Bank Account:

Bank Name \_\_\_\_\_

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

After you complete this form, please return to Amigo MGA, LLC. Allow at least 48 hours for your account to be entered in to our system.

\*\*\* PLACE COPY OF VOIDED CHECK HERE \*\*\*

Amigo MGA  
P.O. BOX 6736  
Clearwater, FL 33758  
Phone 855-226-4466 • Fax 678-269-6994

FUNDS COLLECTED & RETURN COMMISSION GUARANTEE

For value received and in consideration for and as an inducement to Amigo MGA entering into a Broker/Producer Agreement with \_\_\_\_\_ hereinafter referred to as "producer", I/we unconditionally guaranty Amigo MGA the full performance and observance of all of the provisions therein provided to be performed and observed by producer. This includes and not limited to commission refunds and any and all payments collected on behalf of Companies represented by Amigo MGA. Producer shall refund to Amigo MGA or its designee (a) any commissions on cancelled insurance and premium reductions at the same rate at which such commissions were originally paid; and (b) any commissions paid to Producer in excess of the amount indicated on the Commission Schedule (together, "Commission Refunds"). Producer authorizes Amigo MGA to deduct any Commission Refunds from commission due to Producer. If refunds due exceed commissions owed, then Producer shall pay the debit balance within 15 days after mailing of the Commission Statement from Amigo MGA.

Producer and authorized agent personally guarantee the payment of Commission Refunds and all payments collected on behalf of Companies represented by Amigo MGA and assign the rights to any other commission due the producer and authorized agent from any other company up to the amount owed under the Commission Statement from Amigo MGA and payments collected on behalf of Amigo MGA. Producer and authorized agent agree to allow Amigo MGA to debit and sweep any accounts established with Amigo MGA for the amount owed under this agreement if payment is not received within 15 days after mailing of Commission Statement.

The obligations of the undersigned guarantor(s) hereunder shall not be terminated, affected or impaired and shall remain and continue in full force and effect as to any renewal, modification or extension of said Broker/Producer Agreement. In the event that Amigo MGA incurs any expenses in the enforcement of this Guarantee, whether legal action be instituted or not, the undersigned agrees to be liable for all said expenses including, without limitation, reasonable attorney's fees.

Witnesses

Signatures:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Print or Type Name)

Date: \_\_\_\_\_

Address: \_\_\_\_\_

(Street, City, State and Zip)

Social Security # \_\_\_\_\_



AUTHORIZATION AGREEMENT FOR DIRECT DEPOSIT (ACH CREDITS)

Agency Name:	
Agency ID Number:	
Agency FEIN:	

I (we) hereby authorize Amigo Managing General Agency LLC., hereinafter called COMPANY, to initiate credit entries to my (our)  Checking,  Savings account (select one) indicated below at the depository named below, hereinafter called depository, to credit the same to such account.

Depository Name:	
Depository Branch Address:	
Depository City:	
Depository State:	
Depository Zip:	
Depository Routing (ABA) #:	
Depository Account #:	

This authorization is to remain in full force and effect until COMPANY has received written notification from me (either of us) of its termination, in such time and in such manner as to afford COMPANY and DEPOSITORY a reasonable opportunity to act on it.

	1st Authorized Signer	2nd Authorized Signer
Name:		
Signature:		
SS Number:		
Date:		

Please return this form along with a photocopy of a check showing the Bank Codes to :

**Marketing Department**

Amigo MGA

P.O. Box 6736

Clearwater, FL 33758

Or Fax this form and a voided copy of your check back to:

**678-269-6994**

attention: Marketing Department

## Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	<input type="checkbox"/> 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)		

### Part I Taxpayer Identification Number (TIN)

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

Social security number									

or

Employer identification number									

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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.

**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.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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

**Nonresident alien who becomes a resident alien.**

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the 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 to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). 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. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**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 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 1 through 7 <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 online at [www.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). 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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

**Note.** 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, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt 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, 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)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
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 tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

<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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<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 or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.