Mentor Teacher

Mentor teachers provide close support and guidance to student teachers, drawing on their teaching experience, knowledge of schools, curricula, community, and their own reflections on what it takes to learn to teach.

Supervisor

University Supervisors represent the University’s teacher certification programs and thus guide the student teacher, in conjunction with the mentor teacher. The supervisors observe, advise, and confer with both the student teacher and the mentor teacher.

Important Documents

The following important documents are included in this handbook:

- Guidelines & Standards for Student Teaching
- Guidelines for Mentor Teachers
- Ethical Obligations of Teaching
- Policy on Substitute Teaching by Student Teachers
- Roles & Responsibilities of the Music Education Supervisor
- Teacher Certification Program Competencies
- Mentor Teacher Student Teaching Assessment Form
- State Continuing Education Clock Hours Participant Verification Form for Supervision of Pre-Teaching/Midtier/Pre-Service Student (SCECH Form)
- Mentor Teacher Honorarium Form
- W-9 Form
Guidelines and Standards for Student Teaching

Following are some guidelines to help you complete your student teaching successfully.

1. **Be informed.** You are going to work in a *professional* environment and you are expected to act according to the professional standards already in place in the school (e.g., code of dress, social interactions).

2. **Be prudent.** Maintain social distance with your students. Never, ever meet with a student alone in a classroom. Use an area where groups of professionals are present. You are not legally permitted to serve as a substitute for your Mentor Teacher (MT).

3. **Be committed.** Student teaching is a *full-time assignment*. It is highly recommended that you discontinue extra activities (ensembles, clubs, jobs) during this semester.

4. **Be focused.** Your primary objective during your student teaching semester is to become immersed in the public school environment and focus on your teaching.

5. **Be punctual.** You are required to be present for the MT’s full teaching schedule, and you are strongly recommended to assist the teacher in extra-teaching activities, planning, etc. If you need to be absent from school due to illness or emergency, contact both your MT and your University Supervisor in advance. The MT and supervisor will keep record (date and reason) of all occasions for which you are late or absent.

6. **Be responsible.** As soon as you know your teaching schedule, contact your University Supervisors to schedule an observation. For each observation, have a copy of your lesson plan available for the supervisor. Also, make available your folder/notebook containing all your lesson plans, evaluations, etc.

7. **Be prepared.** A well-planned lesson will set you up for a successful interaction with your class. Plan to prepare a written lesson/rehearsal plan before each planned teaching presentation. Share your plans and get feedback from your MT. Along with planning, you may also be called upon to teach “on the spot.” Be sure you have studied scores, practiced piano parts, reviewed lesson materials before the day begins so you are ready to jump in and help as needed.

8. **Be proactive.** Don’t wait for your MT to ask you to do something. Offer to help with such things as passing out/collection materials, setting up the room, tidying up after the class leaves, sing/play parts with sections, etc. Ask your MT for advice on lesson/rehearsal planning and for feedback on your teaching. Your MT will be a tremendous resource for you during your student teaching and beyond.

9. **Be organized.** Select an organizational system to help you file (and find) resources such as lesson/rehearsal plans, copies of music, literature lists, handbooks, worksheets, tests/quiz, procedures, curriculum guides, etc.

10. **Be gracious.** Your MT is playing an important role in your development as a teacher. Show your appreciation during and after you have finished your assignment.

   **The faculty wishes you every success during your student teaching.**

   **Good luck!**
Guidelines for Mentor Teachers

1. Student Teaching is a Full-Time Assignment.

- Punctuality and preparedness are essential for the ST.
- The ST should be present and participating in all regular school-day duties of the MT. The MT and ST should discuss and agree on essential after-school events where ST participation is encouraged.
- ST are discouraged from working or engaging in extra curricular activities during their student teaching semester. If the MT notices recurring absences, please contact the University Supervisor immediately.
- Only in rare circumstances can a ST be absent from his/her assignment. If a ST is going to be absent, he/she is required to contact the MT in advance of the absence.
- The ST is not legally permitted to be alone with students and cannot serve as substitute teacher during student teaching until the ST has successfully completed ten (10) full weeks of student teaching and has submitted the “Substitute Teaching By A Student Teacher Form” to the SoE Teacher Education Office.

2. Planning and Delivery of Lessons.

- Provide the Student Teacher with teaching materials/scores as soon as possible so he/she may begin preparing.
- Schedule planning time with the ST and share lesson plan format.
- Review lesson/rehearsal plan with ST prior to the lesson/rehearsal. Help them troubleshoot and anticipate problems.
- Allow the ST to teach without interruption. As he/she teaches, write notes and discuss suggestions after the lesson, or at another appropriate time throughout the day.
- Set up the teaching schedule to gradually allow the student teacher more and more teaching responsibility as he/she progresses through the placement. Some models of how this can be accomplished are listed here:

Class Model: The student teacher begins with observation/journaling/asking questions; later takes over one class each week or so, leading to a few days of teaching the full schedule.

Curricular Model: The student teacher begins with observation/journaling/asking questions, then does one similar activity with each group (e.g. warm-ups, one concept/activity in elementary general music), then adds another, and still another, leading up to teaching a full day and then a full schedule.

Day Model: The student teacher begins with observation/journaling/asking questions, then adds one day of teaching each week or so, leading to a few days of teaching the full schedule.
3. Feedback to Student Teacher

• Provide feedback on an ongoing basis. Set aside time each day to discuss the ST’s progress and plans for the next day.
• The Music Education faculty encourages the ST to videotape his/her teaching as much as possible as a medium for improving practice. (Please advise ST about policies regarding the use of video taping in your school).
• Contact the University Supervisor as soon as possible if problems arise [see contact sheet for information].

4. Student Teacher Evaluation

• The MT will complete a formative and summative assessment during each placement. (See form for details.) When completed, share and discuss the evaluation with the ST.
• The summative assessment form is sent to the Music Education Office. If the MT has any concerns about the ST’s progress, please communicate concerns to the University Supervisor.


• University Supervisors will visit and evaluate the ST four times per semester, two of which will be within each seven-week block.
• ST are required to have a copy of the lesson plan available for the Supervisor and a folder/notebook or plan book containing all lesson plans and evaluations up to the point of observation. This is communicated to ST when they begin student teaching.
Ethical Obligations (EOs) of Teaching
(adapted from the School of Education Teacher Education Program Policy Handbook)

All teachers have three primary responsibilities: to provide the K-12 students with whom they work the opportunity to experience a high-quality, equitable education; to ensure the safety of the K-12 students in their care; and to be good stewards of the profession of teaching.

To ensure all student teachers understand, and always keep central, these responsibilities, the teacher education program has developed the following set of ethical obligations to which all interns in our program pledge to uphold.

1. To care for and demonstrate commitment to every student
2. To develop and continually work to improve instructional competence, and to strive to engage in professionally justified teaching practice at all times
3. To ensure equitable access to learning in one’s own classroom
4. To learn about and demonstrate awareness of and appreciation for cultural differences and social diversity, particularly as they are present in one’s classroom, and to draw on diversity as a resource in instruction
5. To demonstrate through concrete actions an awareness of the capacity of every individual to learn
6. To take responsibility for obstacles to student success and to work assiduously to ensure equitable access to learning opportunities
7. To understand and exercise carefully the power and authority of the teaching role
8. To treat students, colleagues, parents and caregivers, and community members with respect and generosity in all communications with and about them
9. To represent the ideas of the academic disciplines and subject matter that one teaches with integrity
As of September 1, 1999, teacher preparation institutions in Michigan are authorized to permit student teachers to be employed as substitute teachers as long as the quality of the student teachers’ education is not adversely affected. Teacher preparation institutions that wish to take advantage of this provision are responsible for establishing the criteria under which student teachers may be employed as substitutes. The appointment of substitute teachers is the responsibility of school districts.

The policy and criteria in this document apply to all University of Michigan-Ann Arbor teacher certification programs. The conditions apply to students who have been approved for student teaching, during the semester(s) in which they are registered for student teaching, from the first day on which the student teacher reports to the school to student teach through the designated final day of student teaching. Questions about this policy should be directed to the Assistant Director, Beth Grzelak, at bgrzelak@umich.edu or (734) 615-1529.

Substitute teaching may be consonant with student teachers’ responsibilities in the teacher preparation program under the conditions specified in this policy.

The student teacher is in the final stages of a program of professional preparation. Student teachers’ learning and satisfactory progress within the program are the University’s responsibility and its first priority. The University will not permit any individual student teacher to be employed as a substitute if, in its judgment, such employment will or is likely to interfere with the student teacher’s education.

If a student teacher is employed as a substitute teacher by a school district, the district’s purposes are being served. **When the district employs a student teacher as a substitute, the district assumes liability, workers compensation, and all other responsibilities for the student teacher as a temporary employee of the district.** Student teachers wishing and approved to substitute teach must comply with all applicable policies and procedures of the district.

Student teachers will be permitted to substitute teach under the following conditions and limits.

1. The student teacher has successfully completed ten (10) full weeks of student teaching.

2. The student teacher is making satisfactory progress towards completion of the program and recommendation for certification.

3. The student teacher freely and voluntarily agrees to substitute, on each occasion.

4. The cooperating teacher judges that the substituting will be in the interests of his/her students.
5. The university field instructor judges that conditions 1 and 2 have been met and that substitute teaching can be a beneficial experience for the student teacher.

6. The principal or other designated building administrator approves.

7. The student teacher may substitute only for her/his cooperating teacher.

8. Substituting shall not interfere with the student teacher’s other responsibilities, including attendance at required courses and seminars, advising sessions with the field instructor, etc.

9. Substitute teaching shall be limited to a maximum of 2 days per week. Any additional days must be approved by the coordinator of the program.

10. As part of the student teacher’s professional education, cooperating teachers may decide, and are encouraged, to leave a student teacher alone in charge of the students, for limited periods of time, with appropriate provisions for monitoring and support. During such times, even though the cooperating teacher is not physically present in the classroom, s/he is maintaining both a proximity to the classroom and a substantive awareness of classroom activities, for which s/he remains responsible. Such periods are not to be construed as substitute teaching.

11. Student teachers wishing to be approved for substitute teaching must complete the “Approval for Substitute Teaching by a Student Teacher” form and submit it to the Teacher Education Office before any substituting occurs. The conditions agreed to in the form and specified in this policy are understood to apply both at the time of initial approval to substitute teach and at each successive occasion.
University of Michigan-Ann Arbor Teacher Education Programs
Substitute Teaching By A Student Teacher Form

Student Teacher’s Name: ___________________________ Date: _____________
Student Teacher’s Phone: ______________ Email Address: _____________

Before any substitute teaching occurs, this form must be on file in:

Teacher Education Office
The University of Michigan
610 E. University, Room 1228 SEB
Ann Arbor, MI 48109
Attn:  Sara Constant (Undergrad Elem)
      Kathryn Young (Undergrad Sec)
      Patricia Kenney (MAC)
      Teresa McMahon (El MAC)

The undersigned agree that the following conditions have been met:

a) The student teacher judges that s/he is prepared to accept the responsibility of serving as a substitute teacher and freely chooses to serve in this capacity;

b) The cooperating teacher determines that the needs and interests of her/his students will be served;

c) The university’s field instructor determines that the student teacher is making satisfactory progress in the teacher education program, including in her/his required coursework, and that student teaching is likely to be a beneficial experience for the student teacher; and

d) The student teacher has been qualified and accepted as a substitute teacher in accordance with the school district’s policies and procedures.

The student and cooperating teachers further agree that the following conditions will be met:

e) The substitute teaching does not interfere with the student teacher’s attendance at University of Michigan courses in which s/he is enrolled or with the completion of assigned work in or related to those courses; and

f) The cooperating teacher’s principal will be informed in advance that the student teacher may or will serve as the cooperating teacher’s substitute.

________________________________________  ___________________________________
Student Teacher’s signature                      Cooperating Teacher’s signature

________________________________________  ___________________________________
Field Instructor’s signature                     School Administrator’s signature

For Office Use Only:
Date Submitted ____________________________
Roles and Responsibilities of the Department of Music Education
Supervisors

Each student teacher will be observed four times during the semester. University Supervisors represent the University’s teacher certification programs and thus guide the student teacher, in conjunction with the mentor teacher. The Music Education Supervisor observes, advises, and confers with both the student teacher and the mentor teacher.

Roles and Responsibilities

(1) Serving as a liaison between the University and placement site by facilitating a positive and productive relationship among involved parties includes:

- Maintaining an open line of communication between the University and the mentor teacher
- Working throughout the term, in conjunction with the mentor teacher, to ensure that the university program expectations are met
- Communicating with the mentor teacher and student teacher about site visits, required forms and assessments, and special events;
- Problem-solving issues that may arise during the student teaching experience and communicating appropriately with the university about those issues
- Working with the student teacher and the mentor teacher to determine the student teacher’s readiness for substitute teaching, should that situation arise; and
- Completing and discussing the assessment tools and submitting grades for student teaching.

(2) Mentoring and observing the Student Teacher includes:

- Develop a collegial relationship with the Student Teacher through openness and availability in an on-going and personal manner
- Conduct site visits during the student teaching term according to the Department of Music Education Student Teaching Observation Schedule
- Arrange to ‘debrief’ with the student teacher immediately following the observation period or at an agreed upon time within 24 hours. (Debriefing is defined as advising, evaluating, critiquing, communicating, and helping the student teacher think critically about lessons and/or students)
- Provide a written narrative and commentary to the student teacher and the mentor teacher within an appropriate time frame. Submit a copy of the observation report to the Music Education Office for the student’s file.
- Faculty Supervisor completes a School of Education survey for each Student Teacher at the end of the semester.
Department of Music Education Teacher Certification Program Competencies
(adapted from the School of Education Secondary Teacher Education Program Competencies & Learning to Teach Growth Chart)

The competencies outlined below provide the framework for the Teacher Certification Program. The courses and fieldwork are designed to build capacities in these areas. These competencies are the basis for the evaluation of student teacher’s development toward becoming a professional teacher.

**Competency 1 (Instruction Competency):** Planning, organizing and implementing effective instructional practices and routines

**Competency 2 (Student Competency):** Establishing and maintaining a productive and respectful classroom culture

**Competency 3 (Professionalism Competency):** Engaging in professional practices

**Rating Levels**

**Secure:** (Target by end of student teaching placement) The student teacher is “ready for hire.” The student teacher has knowledge of the practice and has independently designed, used, evaluated and modified it in the classroom; the student teacher has demonstrated the skill to strategically make decisions and explain their purpose and time of use.

**Developing:** (Target by middle of student teaching) The student teacher has knowledge of the practice, has successfully employed and evaluated it in guided contexts, and has demonstrated skill, confidence and initiative to plan and enact it in a classroom with mentor and field instructor oversight.

**Beginning:** (Target by beginning of student teaching) The student teacher can successfully implement the practice in a guided context, with a few students, and/or with extensive supervision, guidance or collaboration.

**Unsatisfactory:** The student teacher has repeatedly demonstrated lack of awareness, knowledge, and skill of the practice and its central features. The student teacher had the opportunity, but was unable to demonstrate the practice with students in the field or simulated settings.
Please complete the following form as a formative assessment as the semester progresses (e.g., for a 7-week placement, weeks 2-4). Use this same form as a summative assessment at the end of the placement. Check the indicator that most aptly describes the student teacher’s progress thus far in each strand. These competencies are developmental in nature, and we do not expect student teachers to have mastered each competency. Your feedback will provide guidance for the student teacher and the music education faculty in supporting this individual’s growth as a teacher. Please check Not Applicable when appropriate.

<table>
<thead>
<tr>
<th>Competency 1: Planning, organizing and implementing effective instructional practices and routines</th>
<th>Not Applicable</th>
<th>Unsatisfactory</th>
<th>Beginning</th>
<th>Developing</th>
<th>Secure</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Planning and preparation</td>
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<td>b. Addresses stated goals and objectives in instruction</td>
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<td>c. Links to prior instruction</td>
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<td>d. Addresses important musical concepts during instruction</td>
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<td>e. Selects and uses effective musical models and examples</td>
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<td>f. Provides clear and accurate directions and explanations</td>
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<td>g. Provides accurate answers to students’ questions</td>
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<td>h. Monitors student learning and providing feedback that furthers learning</td>
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<td>i. Maintains high expectations for learning and participation</td>
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<tr>
<td>j. Effectively sequences activities within a lesson</td>
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<tr>
<td>k. Provides appropriate and specific feedback to individual students</td>
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<tr>
<td>l. Makes use of questioning techniques that encourage higher-order thinking and deepen student understanding</td>
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<tr>
<td>m. Addresses the needs of all learners through differentiation</td>
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<tr>
<td>n. Creates lessons that contain suitable pacing, with time for closure.</td>
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<tr>
<td>o. Adjusts instruction in response to evidence of student understanding (or lack of it).</td>
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<td>p. Designs a coherent sequence of lessons resulting in student learning</td>
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<td>q. Works with support professionals (e.g. special education teachers, ESL teachers, psychologist, etc.) to increase learning opportunities for students</td>
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</tbody>
</table>
Comments regarding planning, organizing and implementing effective instructional practices and routines:

Areas of strength:

Areas for improvement:
<table>
<thead>
<tr>
<th>Competency 2 (Student Competency): Establishing and maintaining a productive and respectful classroom culture</th>
<th>Not Applicable</th>
<th>Unsatisfactory</th>
<th>Beginning</th>
<th>Developing</th>
<th>Secure</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Establishes rapport with students</td>
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<td>b. Organizes the classroom for instruction (e.g. room setup, accessibility of materials, participation routines, etc.)</td>
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<td>c. Develops a classroom climate in which learning is valued and ongoing</td>
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<tr>
<td>d. Upholds fair, equitable, and respectful standards for conduct that encourage responsibility and that safeguard the physical, intellectual, and emotional well-being of all students</td>
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<td>e. Understands and helps support school policies (e.g. attendance, keeping track of tardiness, bathroom access)</td>
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<tr>
<td>f. Understands and helps support with program administration (e.g. music library, copies, festivals/concerts, grading, progress reports, special education referrals, letters home, etc.)</td>
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<tr>
<td>g. Communicates effectively with parents, guardians, and colleagues</td>
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</table>

Comments regarding establishing and maintaining a productive and respectful classroom culture:

Areas of strength:

Areas for improvement:
## Competency 3 (Professionalism Competency): Engaging in professional practices

| a. Acts ethically and with integrity | Not Applicable | Unsatisfactory | Beginning | Developing | Ready for Hire |
| b. Manages situations of stress and conflict appropriately | | | | | |
| c. Works to improve instructional competence | | | | | |
| d. Ensures equitable access to learning in one’s own classroom | | | | | |
| e. Understands and exercises carefully the authority of the teaching role | | | | | |
| f. Treats students, colleagues, parents, with respect and generosity | | | | | |
| g. Is considerate, punctual, and appropriate in appearance and conduct, in all interactions with students, mentors, families, and colleagues | | | | | |
| h. Meets all professional obligations in a punctual, thorough, and diligent manner | | | | | |
| i. Welcomes, accepts, and uses professional feedback on instructional practices | | | | | |
| j. Attends to and is familiar with state and national subject area standards | | | | | |

### Comments regarding professionalism:

### Areas of strength:

### Areas for improvement:
Would you recommend this student teacher for certification? (Summative Assessment only): □ Yes □ No
If no, please explain:

____________________________________

Cooperating Teacher’s Signature

_________________

Date

_________________

Student Teacher’s Signature

Date

I do _____ do not _____ authorize release of this report to potential employers.

Student Teacher (Print Name) ________________________________

Signature: __________________________________________

___________________________________________________________
STATE CONTINUING EDUCATION CLOCK HOURS (SCECHs)  
PARTICIPANT VERIFICATION FORM FOR  
Supervision of Pre-Teaching/Midtier/Pre-Service Student

This form must be completed for eligible participants to receive SCECHs for participation in the Supervision of Pre-Teaching/Midtier /Pre-Service Student program and accompanied by a log recording the actual time spent with the student. This program offers a range of 3 to 20 SCECHs recorded on the log.

** A maximum of 90 SCECHs earned in each activity in a five-year renewal period can be used toward professional education certificate renewal.

A completed copy of this form must be filed with the SCECH sponsor no more than 30 calendar days after the end date of the activity.

<table>
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<tr>
<th>(Type or Print)</th>
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<tbody>
<tr>
<td>Name</td>
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<tr>
<td>Email Address</td>
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<tr>
<td>Name of School District Where Employed</td>
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<tr>
<td>Name of School Where Assigned</td>
</tr>
<tr>
<td>Name of Assignee</td>
</tr>
<tr>
<td>Beginning Date of Professional Activity</td>
</tr>
</tbody>
</table>

Supervising Teacher’s Signature ____________________________ Date ______________________

I certify the criteria to receive SCECHs for the above activity has been met and the required documentation pertaining to the activity has been reviewed. This documentation is:
☐ on file for review ☐ on file with the teacher preparation institution

The Supervising Teacher has completed ____________ hours with the student. (between 3-20)

Building Principal’s Signature/District Superintendent ____________________________ Date ______________________

SCECH Coordinator’s Signature ____________________________ Date ______________________

SCECH Program Approval Number ____________________________ SCECHs Awarded ____________________________

A COMPLETED COPY OF THIS FORM SERVES AS VERIFICATION OF SCECHs

Advisory: It is a criminal offense to use or attempt to use a SCECH transcript or certificate of completion that is fraudulently obtained, altered, or forged to obtain and/or maintain school administrator, teacher and/or school psychologist certification or other State Board approval.

Revised: 9.3.2013
Department of Music Education  
Mentor Teacher Honorarium Information Form

The information on this form will be used for honorarium purposes.

Mr/Mrs/Ms ____________________________________________________________
First      Middle      Last Name

Home Address: __________________________________________________________
Street

City                State                Zip Code

Social Security # /Vendor #     Phone Number

Email Address

Please return completed form to:

Kelley Archer  
Music Education Program Coordinator  
2005 Baits Drive  
Stearns Building, Room 220  
Ann Arbor, Michigan 48109-2085

Email: krichko@umich.edu  
Phone: 734-764-5429
Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

- Individual/sole proprietor
- C Corporation
- S Corporation
- Partnership
- Trust/estate

Exemptions (see instructions):

- Exempt payee code (if any)
- Exemption from FATCA reporting code (if any)

See Specific Instructions on page 2.

Print or type (as applicable)

See Specific Instructions on page 3.

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 the "Name" line to avoid backup withholding. For individually, 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.

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

Social security number

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 on page 3.

Signature of U.S. person

Date

Sign Here

General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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

- 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. 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.

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 assume 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.

Cat. No. 10231X
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-8BEN or Form 8333 (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 exception.
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 scholarships. 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, 1989) adds that the Chinese law is 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-9 or Form 8288.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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 a lawsuit 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 item 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 on page 1.

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 file tax returns. 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

Name

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

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

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

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as" (DBA) name on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(3)(ii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. If you are a U.S. federal tax classification of the person whose name is entered on the "Name" line (individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3(j) (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. federal tax documents. Enter any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code on page 3.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code on page 3.
Exempt payee code. 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. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that are exempt from backup withholding:

1 – An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(k)(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
5 – A corporation
6 – A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
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 payee list 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
Generally, exempt payees 1 through 5

Payments made in settlement of payment card or third party network transactions
Exempt payees 1 through 4

G – A real estate investment trust
H – A regulated investment company as defined in section 585 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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get the form online at ss.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting 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 the “Name” line 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 inactive during 1983. You must sign 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 sign 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 IRA 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:

<table>
<thead>
<tr>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
</tr>
<tr>
<td>a. The usual revocable savings trust (grantor is also trustee)</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(ii)(A))</td>
</tr>
</tbody>
</table>

For this type of account:

<table>
<thead>
<tr>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
</tr>
<tr>
<td>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</td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(ii)(B))</td>
</tr>
</tbody>
</table>

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, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

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

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 1-800-909-4490 or submit Form 14039.

For more information, see Publication 4557, 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 attempt 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 phishingirs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-438-4338.

Visit 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 3408, payers must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payee. Certain penalties may also apply for providing false or fraudulent information.