



Kindbridge  
Research Institute

Colorado Limited Gaming Control Commission  
1707 Cole Blvd.  
Suite 300  
Lakewood, CO 80401

Dear Review Committee,

I am writing on behalf of Kindbridge Research Institute to propose an expanded phase to build on our foundational work with the Strategic Approaches to Gambling Expansion: A Review of Gambling Treatment Quality and Availability in Colorado project. We are now leveraging our findings to begin implementing suggestions from the first year's research to include comprehensive care pathways for self-excluding players, screening tools development with links to comprehensive mental health assessments through telehealth for community practices and health systems, training healthcare providers and developing comprehensive care pathways through a robust telehealth component, all to help initiate more community engagement on the subject of gambling harms across Colorado.

Our expanded strategy includes the following key activities:

**Training Community Physicians and ER Staff:**

- Develop and deliver training programs for community physicians and ER staff on screening for gambling disorder.
- Foster partnerships with healthcare facilities to implement this training, ensuring early detection and referral.

**Developing Screening Tools:**

- Design and implement screening tools suitable for use in both general and emergency healthcare settings.
- Integrate these tools into healthcare facilities, focusing on identifying gambling-related harms.

**Establishing Care Pathways for Self-Excluded Players:**

- Create specific care pathways for self-excluding players that lead from initial screening to comprehensive mental health exams.
- Utilize these pathways to conduct baseline mental health research, enhancing our understanding of the impacts of gambling disorder.

**Implementing and Monitoring Care Pathways:**

- Fully implement the care pathways in healthcare settings, linking the initial screening with telehealth-based mental health assessments.
- Continuously monitor and evaluate the effectiveness of these pathways, ensuring timely interventions for individuals with gambling disorder.

Through these initiatives, we aim to establish a seamless and effective system for managing gambling disorder in Colorado. Training healthcare professionals and implementing strategic screening tools are critical steps in ensuring early detection and immediate access to care. The integration of comprehensive mental health assessments via telehealth is particularly vital for self-excluding players and those in less accessible areas. Thank you for considering this important expansion of our project. We are committed to enhancing our strategies to address the complexities of gambling disorder in Colorado effectively.

Sincerely,

*Dr. Nathan Smith*

Dr. Nathan Smith  
Executive Director  
Kindbridge Research Institute

900 Cummings Center Suite 416-V, Beverly, MA 01915, United States  
+1 978 522 6648 | [info@kindbridgeinstitute.org](mailto:info@kindbridgeinstitute.org)  
[kindbridgeinstitute.org](http://kindbridgeinstitute.org)

## Colorado Division of Gaming Responsible Gaming Grants

Under the authority of the Colorado Limited Gaming Control Commission (CLGCC), the Division of Gaming administers a grant program that provides support for efforts that impact, improve and support responsible gaming and problem gambling programs and the issues that come with increased gaming and gaming options. The responsible gaming grant program is meant to provide meaningful funding and encourage prevention, education on gambling addiction, additional counselors, public awareness, treatment, recovery, data and research.

### Eligibility

- Not-for-Profit Organizations and State Agencies/ Programs directly addressing the issue of problem gambling, addiction treatment, operations of hotlines, educational programs, counseling, research, advocacy efforts, or support services are eligible to apply for program-related funding.
- Applicants are strongly encouraged to ensure they have the resources and the staffing to complete all required reporting and attend all required meetings.
- Requests for capital projects are not eligible under this grant process.
- Automatic Disqualifier: Any organization found to have made purposeful misrepresentations, omissions and/or errors intended to mislead will not be considered and will be disqualified from receiving funding.
- Any previously funded grant recipient who did not complete reporting requirements for any prior grant funding is ineligible to apply for funding in the year following non-compliance and may have to submit required documentation before being re-eligible to apply

### Application Period and Submission

Complete applications, including all required supporting documents, must be submitted by the deadline to be considered.

Grant applications must be received by the Division of Gaming, either in person or electronically, by

**December 1, 2023 at 5:00 PM MST** to be considered for funding in 2024. Grant applications may be dropped off

at the main division offices at 1707 Cole Blvd, Suite 300, Lakewood, CO 80421. Electronic applications should be submitted to [DOR\\_RG\\_GrantSubmissions@state.co.us](mailto:DOR_RG_GrantSubmissions@state.co.us).

The Division of Gaming will review grant applications for eligibility and recommendation for approval by the Colorado Limited Gaming Control Commission. Applicants to be found ineligible for funding will receive notice from the Division of Gaming. A list of recommended grant recipients and funded programs is provided to the Gaming Control Commission for review and approval.

The Limited Gaming Control Commission will release funding to approved grant recipients. Eligible applications are presented to the commission no later than March 1st of each year.

### Grant Recipient Requirements

Grant Recipients will submit required reports. On or before September 1, 2023, and on or before September 1, each year thereafter, each grantee shall submit a report to the commission. At a minimum, the report must include the following information:

- An indication of whether the grantee achieved the objectives the grantee described in its application or a grant;
- Evaluation of the results of the grantee's grant-funded project;
- A description of the impact of the grantees use of grant money on the community with regards to responsible or problem gambling;
- Total amount of the grant money received in the total amount of grant money expended by the grantee; and
- Any additional reporting requirements required by the commission when the grant was awarded;
- Prior to any grant money being dispersed once the commission has made its grant decisions, grantees must cooperate to finalize all needed state purchasing contract paperwork.

Grant Recipients will have a designated representative who attends all required Colorado Limited Gaming Control Commission meetings as determined by the Commission. Grant Recipients may be required to make presentations to the Commission on their program and/or grant funds.

## Review Criteria

Reviewing responsible gaming grant applications and criteria for awarding grants – when awarding grants commission shall have a process for collaboration with the behavioral health administration. In consideration of awarding grants, the commission shall consider the following criteria:

- (a) the current needs of the state relating to responsible for problem gambling;
- (b) the overall impact that the proposed grant may have on responsible for problem gambling;
- (c) the amount of money in the fund;
- (d) whether the eligible applicant intends to use grant money or any of the following purposes:
  - (i) prevention or education services concerning gambling addiction;
  - (ii) certification of gambling addiction counselors;
  - (iii) public awareness of services concerning gambling addiction;
  - (iv) treatment of gambling addiction disorders;
  - (v) recovery services;
  - (vi) data reporting and data systems;
  - (vii) reimbursement for a portion of the costs associated with the national problem gambling hotline, website or text for service;
  - (viii) research for problem gambling or gambling addiction; and
  - (ix) reimbursement for costs associated with research for problem gaming or gambling addiction.
- (e) when considering the current needs of the state related to responsible for problem gambling, the commission may establish additional purposes for awarding grants;

## Application Requirements

- One-page Executive Summary of the grant request on agency letterhead addressed to the Colorado Limited Gaming Control Commission, including the purpose of the grant request and a brief description of how the request provides support for efforts that impact, improve and support responsible gaming and problem gambling programs in Colorado along with the issues that come with increased gaming and gaming options.
- Completed Responsible Gaming Grant Application DR Form 9493
- All required attachments:
  - A detailed Project Budget outlining program expenses for the amount requested.
  - A list of other sources of income supporting the proposed project
  - Marketing or advertising budgets (required for all requested for all proposals, including marketing or advertising activities only)
  - Memorandum of Understanding or Fiscal Sponsor contract (required for organizations operating under a fiscal sponsor)
  - Completed Sources of Income Table for non-profit agencies. Other organizations must submit an organizational budget that outlines sources of income
  - Proof of IRS Federal Tax Exempt Status dated within the last five years (also called a Letter of Determination.)
  - Letters of Support or copies of contracts from any partner organizations or contract agencies named in the grant
  - Up to three additional attachments that provide additional information on the proposed grant request

# Responsible Gaming Grant Application Form

[illegible]

List of Board of Directors, including full legal name, position, affiliation, length of time on the board and expiration date.

Mission Statement

*Attach supplemental information or supporting documentation if more room is needed.*

Geographic Area Served

*Attach supplemental information or supporting documentation if more room is needed.*

Tax Exempt Status (select): ☐ 501(c)(3) Non-profit ☐ State Government Agency  
☐ Local Government Agency ☐ Using a Fiscal Agent or Sponsor  
☐ Other

**Grant Request And Narrative Section**

Amount Requested

Type of Grant Requested (select): ☐ General Operating Support ☐ Program or Project Support☐ Other:**Program Requests Only:** Name of Program or Project

Description of What the Grant Funding will be Used For

*Attach supplemental information or supporting documentation if more room is needed.*

Timeline for Spending any Awarded Grant Money

Anticipated Program Milestones to be Achieved during the grant period

*Attach supplemental information or supporting documentation if more room is needed.*

Description of any current or past projects in which the eligible Application has participated that address responsible gaming or problem gaming

*Attach supplemental information or supporting documentation if more room is needed.*



**General Operating Support:** Provide information on the organization, organizational Goals and Current Programs

*Attach supplemental information or supporting documentation if more room is needed.*

**Project Requests only:**

1) Provide a summary of the plan for the program or project requested.

2) What issue and/or opportunity does this project address?

3) Provide detailed goals and objectives, a list of activities and an anticipated timeline for each project goal or milestone.

*Attach supplemental information or supporting documentation if more room is needed.*

Describe any collaborations the organization plans to engage within the implementation of the grant funding

*Attach supplemental information or supporting documentation if more room is needed.*

Explain why the organization is approaching the issue and/or opportunity in this way.

*Attach supplemental information or supporting documentation if more room is needed.*

Describe how the organization measures impact. If this is a program request, describe how the impact is measured for the program that is the subject of this proposal

*Attach supplemental information or supporting documentation if more room is needed.*

List any prior grant funding received from the Division of Gaming/CLGCC, including amounts and dates.

*Attach supplemental information or supporting documentation if more room is needed.*

Describe any anticipated challenges facing the implementation of the proposed project and the organization's plan for addressing those challenges.

*Attach supplemental information or supporting documentation if more room is needed.*

How will the project be sustained after the end of the grant period?

*Attach supplemental information or supporting documentation if more room is needed.*



Describe how the organization plans to evaluate the results of requested funding, project or program

*Attach supplemental information or supporting documentation if more room is needed.*

**Financial Planning****Attachments**

Submit a detailed Project Budget outlining program expenses for the amount requested. Any partner or contracted agencies listed in the implementation of the project must be included in this section with detailed information on the amount and line item expenses from the funding going to the contracting agency.

**Required Attachments**

Submit a list of other sources of income supporting the proposed project

All applications requesting funding for marketing or advertising must submit a detailed budget and marketing plan as an attachment.

For organizations operating under a fiscal sponsor, submit the memorandum of understanding or the contract between the organization and the fiscal agent/fiscal sponsor.

**Source Income Table**

- (a) Government Agencies, Institutions of Higher Education and other applicants not categorized as a 501(c)(3) non-profit organization submit an organizational budget that shows sources of income
- (b) Complete for 501(c)(3) non-profit agencies: the table below for the organization as a whole, based on the most recently completed fiscal year. Categories may be modified to fit your organization's funding sources.

**Percentage Funding Sources (for 501c3 nonprofit organizations)**

|   |          |
|---|----------|
| Government grants (federal, state, county, local) | %        |
| Government Contracts                              | %        |
| Foundations                                       | %        |
| Business  | %        |
| Events  | %        |
| Individual Contributions                          | %        |
| Fees/earned income                                | %        |
| Workplace giving campaigns                        | %        |
| In-kind contributions                             | %        |
| Other   | %        |
| <b>Total (must equal 100%)</b>                    | <b>%</b> |

**Financial Information Section**

|  |                        |   |          |
|--|------------------------|---|----------|
| Organization Budget for fiscal year                | Fiscal Year Date       | Income  | Expenses |
| For Project/Program Requests:                      |                        |   |          |
| Program Budget                                     | Dates of budget period | Income  | Expenses |
| Name of Person Responsible for Financial Reporting |                        | Name of Financial Institution where funds will be deposited |          |

**Attachments**

Applicants need to submit the following required documents as attachments to their application:

Proof of IRS Federal Tax Exempt Status dated within the last five years (also called a Letter of Determination.)

**(Optional)** Applicants may submit up to three additional attachments, no longer than four pages each, as supporting documentation for the application request.

**List of Attachments**

|    |  |
|----|--|
| 1. |  |
| 2. |  |
| 3. |  |

**Acknowledgments**

*By signing below, I acknowledge the following:*

*The grant applicant or if the applicant is a nonprofit, that the applicant and any board members are not fundamentally opposed to gaming; and*

*The grant applicant or any associated staff or board members of the grant applicant does not have, to their knowledge, any litigation, or charges against them related to gaming activities; and*

*The grant applicant or if the applicant is a nonprofit, that the applicant and/or a majority of board members are not affiliated with a person licensed under article 44-30; and*

*The grant applicant will use grant money only for the purpose for which the grant money was awarded; and*

*The information contained in this application is true and correct to the best of my ability.*

|                                      |      |
|--------------------------------------|------|
| Signature<br><i>Dr. Nathan Smith</i> | Date |
|--------------------------------------|------|

November 22, 2023

Colorado Department of Revenue  
Division of Gaming  
1707 Cole Blvd., Suite 300  
Lakewood, CO 80401

Dear Review Committee,

Please accept this enthusiastic letter of support for the Kindbridge Research Institute (KRI) project, *Screening and Telehealth Enhancement for Gambling Disorder (STEGD) Initiative* in Colorado. We have been partnering with KRI to create a GIS-informed storymap that depicts key demographic and population indicators across four specific maps that are relevant to the identification and treatment of problem gambling in Colorado.

The proposed project extends that work by using the fourth map, which identifies vulnerable areas where services are most needed, to address problem gambling and gambling disorder. Informed by the map and collaborative partnerships, the KRI project proposes to implement screening methodologies in community clinics and hospitals, develop robust communication plans and outreach strategies, training clinicians to screen and treat clients, create educational content and care pathways, and build a telehealth clinical network for accessible care. The impact of these innovations will be to build an individual service delivery framework that is tailored specifically to the needs of Colorado residence and informed by factual data.

I believe this evidence-based approach that will provide optimal services in the state, and I hope you will look favorably on this submission. It will be one of the first wholistic frameworks for increasing awareness and service engagement for problem gambling services worldwide. Please feel free to contact me if I can be of further assistance.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Lia Nower', with a stylized, flowing script.

Lia Nower, JD, PhD  
Distinguished Professor and Director

CO 1 - Pop Health Road Map Phase 2

|                                     | March               | April               | May                 | June                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Project Manager                     | \$ 6,250.00         | \$ 6,250.00         | \$ 6,250.00         | \$ 6,250.00         |
| Project Leader                      | \$ 5,000.00         | \$ 5,000.00         | \$ 5,000.00         | \$ 5,000.00         |
| Community Liasion 1                 | \$ 3,750.00         | \$ 3,750.00         | \$ 3,750.00         | \$ 3,750.00         |
| Community Liasion 2                 | \$ 3,750.00         | \$ 3,750.00         | \$ 3,750.00         | \$ 3,750.00         |
| Rutgers University                  | \$ 6,000.00         | \$ 6,000.00         | \$ 6,000.00         | \$ 6,000.00         |
| Travel & Logistics                  | \$ 5,750.00         | \$ 5,750.00         | \$ 5,750.00         | \$ 5,750.00         |
| Collateral/Assets/Design            | \$ 7,500.00         | \$ 3,000.00         | \$ 3,000.00         | \$ 7,500.00         |
| Telehealth Network Access           |                     |                     |                     |                     |
| - Telehealth Support Service        | \$ 12,500.00        | \$ 12,500.00        | \$ 12,500.00        | \$ 12,500.00        |
| - Peer Support and Education Groups | \$ 2,500.00         | \$ 2,500.00         | \$ 2,500.00         | \$ 2,500.00         |
| - Clinician Training                | \$ 3,500.00         | \$ 3,500.00         | \$ 3,500.00         | \$ 3,500.00         |
| Software                            |                     |                     |                     |                     |
| - Records Keeping                   | \$ 550.00           | \$ 550.00           | \$ 550.00           | \$ 550.00           |
| - Gamban Licenses                   | \$ 30,000.00        |                     |                     |                     |
| <b>Total</b>                        | <b>\$ 87,050.00</b> | <b>\$ 52,550.00</b> | <b>\$ 52,550.00</b> | <b>\$ 57,050.00</b> |



| July         | August       | September    | October      | November     | December     | January      | February     |               |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| \$ 6,250.00  | \$ 6,250.00  | \$ 6,250.00  | \$ 6,250.00  | \$ 6,250.00  | \$ 6,250.00  | \$ 6,250.00  | \$ 6,250.00  | \$ 75,000.00  |
| \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 5,000.00  | \$ 60,000.00  |
| \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 45,000.00  |
| \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 3,750.00  | \$ 45,000.00  |
| \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 6,000.00  | \$ 72,000.00  |
| \$ 5,750.00  | \$ 5,750.00  | \$ 5,750.00  | \$ 5,750.00  | \$ 5,750.00  | \$ 5,750.00  | \$ 5,750.00  | \$ 5,750.00  | \$ 69,000.00  |
| \$ 3,000.00  | \$ 3,000.00  | \$ 8,000.00  | \$ 3,000.00  | \$ 3,000.00  | \$ 8,000.00  | \$ 3,000.00  | \$ 3,000.00  | \$ 55,000.00  |
|              |              |              |              |              |              |              |              |               |
| \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ 12,500.00 | \$ 150,000.00 |
| \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 2,500.00  | \$ 30,000.00  |
| \$ 3,500.00  | \$ 3,500.00  | \$ 3,500.00  | \$ 3,500.00  | \$ 3,500.00  | \$ 3,500.00  | \$ 3,500.00  | \$ 3,500.00  | \$ 42,000.00  |
|              |              |              |              |              |              |              |              | \$ -          |
| \$ 550.00    | \$ 550.00    | \$ 550.00    | \$ 550.00    | \$ 550.00    | \$ 550.00    | \$ 550.00    | \$ 550.00    | \$ 6,600.00   |
|              |              |              |              |              |              |              |              | \$ 30,000.00  |

|              |              |              |              |              |              |              |              |               |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| \$ 52,550.00 | \$ 52,550.00 | \$ 57,550.00 | \$ 52,550.00 | \$ 52,550.00 | \$ 57,550.00 | \$ 52,550.00 | \$ 52,550.00 | \$ 679,600.00 |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|

|               |               |
|---------------|---------------|
| F&A Fee (17%) | \$ 115,532.00 |
| Total + F&A   | \$ 795,132.00 |





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\$ 6,600.00  
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215000  
200000  
125000  
725000  
435000



**Department of the Treasury**  
**Internal Revenue Service**  
**Tax Exempt and Government Entities**  
P.O. Box 2508  
Cincinnati, OH 45201

KINDBRIDGE RESEARCH INSTITUTE  
C/O DANIEL JUSTIN UMFLEET  
PO BOX 482  
BEVERLY, MA 01915

**Date:**  
09/23/2022  
**Employer ID number:**  
85-3860147  
**Person to contact:**  
Name: Brendon Stockwell  
ID number: 32115  
Telephone: 877-829-5500  
**Accounting period ending:**  
December 31  
**Public charity status:**  
170(b)(1)(A)(vi)  
**Form 990 / 990-EZ / 990-N required:**  
Yes  
**Effective date of exemption:**  
November 6, 2020  
**Contribution deductibility:**  
Yes  
**Addendum applies:**  
No  
**DLN:**  
26053466004312

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

## KRI Staff & Military Research Associates

### Publications

*Telehealth treatment for gambling disorder in the COVID-19 era: seismic shifts and silver linings*

Nathan D.L. Smith, Galen M. Jones, Mark B. Lucia - Current Opinion Psychiatry July 2022 DOI:

[10.1097/YCO.0000000000000799](https://doi.org/10.1097/YCO.0000000000000799)

### Posters – Available Upon Request

*Responsible Gambling? An Assessment of Department of Defense Responsible Gambling Strategies on German Military Installations*

Mark B. Lucia, Nathan D. L. Smith PhD - Alberta Gambling Research Institute June 2022

*Efficacy of Department of Defense Responsible Gambling Measures: Results of an Expert Survey*

Makinna A. Olmstead, Mark B. Lucia, Nathan D. L. Smith PhD - International Center for Responsible Gaming October 2022

*Comparison of U.S. State and Department of Defense Responsible Gambling Practices*

Galen M. Jones, Mark B. Lucia, and Nathan D. L. Smith PhD - International Center for Responsible Gaming October 2022

*Truth or Consequence: Proximity to Department of Defense Predicts Variability in Gambling Disorder Prevalence Rates Among Active-Duty Military Members*

Mark B. Lucia, Grae R. Dewey, Graeme M. Chesnie, and Nathan D. L. Smith PhD - International Center for Responsible Gaming October 2023

*Assessing the Department of Defense, Its Branches, and the Coast Guard on Their Implementation of the Government Accountability Office's Recommendations for Gambling Disorder Policy*

Timothy R. Boos, Mark B. Lucia and Nathan D. L. Smith - International Center for Responsible Gaming October

## 50x4Vets Researchers

### Publications

Bóthe, B., Koós, M., Nagy, L., Kraus, S. W., Demetrovics, Z., Potenza, M. N., ...Vaillancourt-Morel, M-P. (2023). Compulsive sexual behavior disorder in 42 countries: Insights from the International Sex Survey and introduction of standardized assessment tools. Journal of Behavioral Addictions. E-pub

Ghaharian, K., Abarbanel, B., Kraus, S.W., Singh, A.K., & Bernhard, B.J. (2023). Evaluating the generalizability of payment behavioral profiles across gambling brands. International Gambling Studies. E-pub.

Ghaharian, K., Puranik, P., Abarbanel, B., Taghva, K., Kraus, S.W., Singh, A.K., Feldman, A., & Bernhard, B.J. (2023). Payments transaction data from online casino players and online sports bettors. Data in Brief. E-pub

Grubbs, J. B., Chapman, H., Milner, L. A., Floyd, C. G., & Kraus, S. W. (2023). Comorbid psychiatric diagnoses and gaming preferences in US armed forces veterans receiving inpatient treatment for gambling disorder. *Addictive Behaviors*, 147, 107840.

Xu, T., Abarbanel, B., Erdem, M., Bernhard, B.J., & Kraus, S.W (2023). Problem gambling and cognitive distortion among Macao VIP hosts: A brief report. *UNLV Gaming Research & Review Journal*. E-pub

### **Professional Presentations – Available Upon Request**

Bidopia, T., Habashy, J., Karvay, Y., Yerman, J., Burke, N. & Kraus, S.W. (June 2023). Intersectional Discrimination and Disordered Eating Behaviors and Attitudes in Young Adults. Poster presented at the International Conference on Eating Disorders (ICED), Washington, D.C.

Connolly, A., Kraus, S.W., & Grubbs, J.B. Differences in positive play among specific sports wagering behaviors. Poster presented at the 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

Etuk, R., Kraus, S.W., Grubbs, J. B. & (2023, May). Prevalence of problem eating and gambling habits. Poster presented at the 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

Floyd, C.G., Kraus, S.W., & Grubbs, J.B. Examining the Interaction between Financial Gambling Motives and Socioeconomic Status in Predicting Gambling in a U.S. Nationally Representative Sample. Poster presented at the 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

François, A., Bergeron, S., Vaillancourt-Morel, M.-P., Nagy, L., Koós, M., Demetrovics, Z., Kraus, S.W., Potenza, M. N., & Bőthe, B. (May, 2023). Differences in the frequency of pornography use in a sexually diverse sample of Canadian women. Poster presentation at the 45e Congrès annuel de la Société Québécoise pour la Recherche en Psychologie (SQRP), Sherbrooke, Canada (May 26-28, 2023).

François, A., Koós, M., Nagy, L., Demetrovics, Z., Kraus, S. W., Potenza, M. N., International Sex Survey Consortium, Herrera-Roberge, J. & Bőthe, B. (2023). Differences in the frequency of pornography use based on gender and sexual orientation – Findings from the 43-country International Sex Survey. Poster presentation at the 2023 Annual Meeting of the Society for Sex Therapy and Research (SSTAR), Tampa, USA (4-5 May 2023).

Gaudet, É., Michaud, A., Koós, M., Nagy, L., Demetrovics, Z., Kraus, S., Potenza, M., International Sex Survey Consortium & Bőthe, B. (2023). How are pornography use motivations related to men's, women's and gender-diverse individuals' sexual satisfaction? Results from a 43-country international sex survey. Poster presentation at the 2023 Annual Meeting of the Society for Sex Therapy and Research (SSTAR), Tampa, USA (4-5 May 2023).

Grubbs, J. B. & Kraus, S.W. (2023, May). Sports wagering in the United States: What we do and don't know. Symposium presentation at the 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

Habashy, J., Benning, S.D., Renn, B.N., Borgogna, N.C., Lawrence, E.M., & Kraus, S.W. (June 2023). Psychometric Properties of the Eating Disorder Examination Questionnaire: Factor Analysis and

Measurement Invariance by Race/Ethnicity and Gender. Paper presented at the International Conference on Eating Disorders (ICED), Washington, D.C.

Jennings, T. L., Gleason, N., Pachankis, J. E., Bóthe, B. Kraus, S. W., (2023, May). Incorporating LGBTQ-affirmative approaches into evidence-based practice for compulsive sexual behavior disorder: Recommendations for mental health professionals. Sandra R. Leiblum Student Research Award presentation at the Society for Sex Therapy and Research. Tampa, Florida.

King, A., Wong-Padoongpatt, G., Kraus, S., & Grubbs, J. B. (2023, May). Examining the role of responsible gambling in associations between symptoms of trauma, gambling disorder, and gambling motivations: Results from a representative U.S. sample. 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

Kraus, S., Gunawan, K., & Grubbs, J. B. (2023, May). Problem Gambling and Other Addictive Behaviors Among US Military Population. Symposium presentation at the 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

Louderback, E.R., LaPlante, D.A., Abarbanel, B., Kraus, S.W., Bernhard, B.J., & Gray, H.M. Responsible Gambling Program Awareness and Engagement, and Gambling Beliefs and Behaviors: A Three-Wave Study of Customers from a Large Gambling Operator. Symposium presentation at the 18th Annual International Conference on Gambling & Risk-Taking, Las Vegas, NV.

Michaud, A., Gaudet, É., Koós, M., Nagy, L., Demetrovics, Z., Kraus, S., Potenza, M., Etuk, R., International Sex Survey Consortium & Bóthe, B. (2023). Compulsive sexual behavior and its associations with binge-eating across genders and cultures – Findings from the 43- country International Sex Survey. Poster presentation at the 2023 Annual Meeting of the Society for Sex Therapy and Research (SSTAR), Tampa, USA (4-5 May 2023).

Way, B. M. & Kraus, S. W. (May, 2023). Early Pornography Exposure and Later Pornography Use, Western Psychological Association. Riverside, California.

## **Current Projects**

### **Research Project: The 50xVets Project**

Partner: Bowling Green State University, Ohio & Louis Stokes Cleveland VA Medical Center

PI: Dr. Joshua Grubbs, BGSU

Funder(s): Playtech & DraftKings

Project Aim: The goal of the 50x4Vets program is to address the lack of research and increase the rate of research on treatment for veterans with gambling disorder by 50-times in the next 4 years.

Center Aim: The primary goal of the center is to make the 50+ years of existing patient data, and ongoing data collection at the Cleveland VA, usable by researchers to test hypotheses on patient characteristics, clinical interventions, and patient outcomes. The insights produced by the Ohio Center will identify the best, most cost-effective interventions which can then be implemented in VA clinics in the US and abroad.

Progression: The BGSU center has completed significant project towards stated aims.

Graduate Student Research Assistants associated with the project have continued their work,

with four manuscripts under preparation. Research coordinator hired at the Cleveland VA has begun compiling data from the GTP's previous treatment history. Three presentations (2 by Dr. Joshua Grubbs; 1 by Dr. Shane Kraus) were accepted to be presented at the annual conference for the International Center of Responsible Gaming. Five student-led posters were accepted to be presented at the annual conference for the International Center of Responsible Gaming.

#### **Research Project: The 50xVets Project**

Partner: University of Nevada Las Vegas (UNLV), Nevada; Las Vegas VA Residential Recovery and Renewal Center (LVR3)

PI: Dr. Shane Kraus, UNLV

Funder(s): Playtech & DraftKings

Project Aim: The goal of the 50x4Vets program is to address the lack of research and increase the rate of research on treatment for veterans with gambling disorder by 50-times in the next 4 years.

Center Aim: The goal of the Center is to conduct foundational research on the treatment population utilizing the LVR3 and to design and test treatment modalities in a real-world setting. Specifically, the Center and LVR3 will evaluate the effectiveness of novel clinical treatments (e.g., psychoeducation, pharmacotherapy, psychotherapy) for gambling disorder among US active-duty personnel and veterans. The Center will also collaborate and share knowledge with the Ohio Center. Furthermore, the Center will serve as a leading training institution for psychologists and researchers who wish to gain advanced training in gambling disorder for military populations.

Progression: The UNLV center opened in the second half of 2022. In that time Dr. Kraus has hired staff and graduate students, set up protocols for data collection with the Las Vegas VA Residential Recovery and Renewal Center (LVR3), and published and disseminated research on gambling disorder among veterans around the country. Highlights include a presentation at the annual conference for the International Center of Responsible Gaming, two student-led posters presented at the annual conference for the International Center of Responsible Gaming, and several additional publications and talks that were supported by the grant from KRI.

#### **Research Project: The Military Research Associate Program (MRAP)**

Funder(s): DraftKings

Project Aim: Kindbridge Research Institute's (KRI) Military Research Associate Program (MRAP) assists veterans transitioning from military service to advanced training in mental health treatment and research.

Progression: In the pilot year of the program, Mark Lucia joined KRI to develop the MRAP program and act as the pilot member in September 2021. KRI assisted with his school applications resulting in admission into 4 of his top choice schools – Columbia University, George Washington University, Boston University, and Johns Hopkins University. In summer 2022, he began a dual degree MPH/MBA at Johns Hopkins University. Additionally, Mark conducted unique research on responsible gambling in DoD-operated facilities which were presented at an international conference in 2022 and published one peer-reviewed article with KRI staff. Most recently, Mark was recruited to join the National Council on Problem Gambling's Military Committee.

#### **Research Project: Gambling Treatment Shortages in the US**



Partner: Rutgers University School of Social Work, Center for Gambling Studies

PI: Jamey J. Lister, Rutgers

Funder(s):

Aim: This project involves three separate and related goals: 1) to create novel and innovative multi-year data sets that also will demonstrate feasibility for future years of data collection and linkage to other sources, 2) to use the novel data sets to calculate treatment availability measures for GD (raw and per-capita supply of certified and non-certified GD treatment providers/locations), while calculating similar measures for SUDs and mental health disorders, and 3) to conduct statistical analyses to identify GD treatment shortages among rural communities, examine the extent of GD treatment shortages compared to those for other psychiatric disorder services, and whether GD treatment shortages are changing year over year.

Progression: To date, the researchers have made significant progress on the project. They have linked the raw and per-capita GD treatment and recovery service metrics to multiple geographic codes at the county, state, division, and region levels. These schemes include Rural-Urban Continuum Codes (e.g., urban, micropolitan rural, and remote rural counties), the United States Department of Agriculture Economic Research Service County Typology Codes (e.g., counties dependent on farming, manufacturing, government support, etc.), and the U.S. Census Bureau categorizations of divisions (e.g., New England, Mountain) and regions (e.g., Northeast, South, Midwest, West). Demographic measures (e.g., education, poverty, disability, income, race, etc.) extracted from the U.S. Census Bureau in the first quarter were linked at the county level during the second quarter.



**Department of the Treasury**  
**Internal Revenue Service**  
**Tax Exempt and Government Entities**  
P.O. Box 2508  
Cincinnati, OH 45201

KINDBRIDGE RESEARCH INSTITUTE  
C/O DANIEL JUSTIN UMFLEET  
PO BOX 482  
BEVERLY, MA 01915

**Date:**  
09/23/2022  
**Employer ID number:**  
85-3860147  
**Person to contact:**  
Name: Brendon Stockwell  
ID number: 32115  
Telephone: 877-829-5500  
**Accounting period ending:**  
December 31  
**Public charity status:**  
170(b)(1)(A)(vi)  
**Form 990 / 990-EZ / 990-N required:**  
Yes  
**Effective date of exemption:**  
November 6, 2020  
**Contribution deductibility:**  
Yes  
**Addendum applies:**  
No  
**DLN:**  
26053466004312

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to [www.irs.gov/charities](http://www.irs.gov/charities). Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements

# Request for Taxpayer Identification Number and Certification

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

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

|  |   |  |
|--|---|--|
| Print or type.<br>See Specific Instructions on page 3. | <b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.<br>KINDBRIDGE RESEARCH INSTITUTE   |  |
|  | <b>2</b> Business name/disregarded entity name, if different from above   |  |
|  | <b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.<br><br><input type="checkbox"/> Individual/sole proprietor or single-member LLC<br><input checked="" type="checkbox"/> C Corporation<br><input type="checkbox"/> S Corporation<br><input type="checkbox"/> Partnership<br><input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►<br><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.<br><br><input checked="" type="checkbox"/> Other (see instructions) ► 501(c)(3) Nonprofit Corporation | <b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):<br><br>Exempt payee code (if any) _____<br><br>Exemption from FATCA reporting code (if any) _____<br><br><i>(Applies to accounts maintained outside the U.S.)</i> |
|  | <b>5</b> Address (number, street, and apt. or suite no.) See instructions.<br>900 Cummings Ctr, Suite 416-V   | Requester's name and address (optional)  |
|  | <b>6</b> City, state, and ZIP code<br>Beverly, MA 01915   |  |
| <b>7</b> List account number(s) here (optional)        |   |  |

## Part I Taxpayer Identification Number (TIN)

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

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

|                                       |   |  |   |   |   |   |   |   |   |
|---------------------------------------|---|--|---|---|---|---|---|---|---|
| <b>Social security number</b>         |   |  |   |   |   |   |   |   |   |
|                                       |   |  | - |   |   |   | - |   |   |
| <b>or</b>                             |   |  |   |   |   |   |   |   |   |
| <b>Employer identification number</b> |   |  |   |   |   |   |   |   |   |
| 8                                     | 5 |  | - | 3 | 8 | 6 | 0 | 1 | 4 |
|                                       |   |  |   |   |   |   |   |   | 7 |

## Part II Certification

Under penalties of perjury, I certify that:

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

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

|                  |   |                       |
|------------------|---|-----------------------|
| <b>Sign Here</b> | <b>Signature of U.S. person</b> ►  | <b>Date</b> ► 11/9/23 |
|                  |   |                       |

## General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see 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 payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## 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*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

| IF the entity/person on line 1 is a(n) . . .   | THEN check the box for . . .  |
|--|---|
| • Corporation  | Corporation   |
| • Individual<br>• Sole proprietorship, or<br>• Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.   | Individual/sole proprietor or single-member LLC   |
| • LLC treated as a partnership for U.S. federal tax purposes,<br>• LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or<br>• LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation) |
| • Partnership  | Partnership   |
| • Trust/estate   | Trust/estate  |

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947



The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

| IF the payment is for . . .  | THEN the payment is exempt for . . .  |
|--|---|
| Interest and dividend payments   | All exempt payees except for 7  |
| Broker transactions  | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends                                   | Exempt payees 1 through 4   |
| Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt payees 1 through 5 <sup>2</sup>   |
| Payments made in settlement of payment card or third party network transactions        | Exempt payees 1 through 4   |

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

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

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

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

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI                          | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Two or more U.S. persons (joint account maintained by an FFI)   | Each holder of the account  |
| 4. Custodial account of a minor (Uniform Gift to Minors Act)   | The minor <sup>2</sup>  |
| 5. 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>   |
| 6. Sole proprietorship or disregarded entity owned by an individual  | The owner <sup>3</sup>  |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor*  |
| For this type of account:  | Give name and EIN of:   |
| 8. Disregarded entity not owned by an individual   | The owner   |
| 9. A valid trust, estate, or pension trust   | Legal entity <sup>4</sup>   |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553                                     | The corporation   |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization                    | The organization  |
| 12. Partnership or multi-member LLC  | The partnership   |
| 13. A broker or registered nominee   | The broker or nominee   |

| For this type of account:   | Give name and EIN of: |
|---|-----------------------|
| 14. 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     |
| 15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))  | The trust             |

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

**\*Note:** The grantor also must provide a Form W-9 to trustee of trust.

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

**Secure Your Tax Records From Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.



The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Visit [www.irs.gov/IdentityTheft](http://www.irs.gov/IdentityTheft) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.