

Step 2: Complete the owner, officer, or partner information

Sole proprietorships — You should complete Section A for the owner. If it is a husband and wife sole proprietorship, you must complete Sections A and B, one for each spouse. Be sure to circle the Social Security number used for tax reporting.

Corporations — You should complete one section for each corporate

officer. All corporations **must have** at least a president and secretary.

Limited partnerships — You should complete one section for each general partner.

General partnerships — You should complete one section for each partner.

Limited liability companies — You should complete one section for each

member. If the management authority has been delegated solely to a manager, also provide the manager's information.

Note The total percentages must equal 100 percent for sole proprietorships, general partnerships, and limited liability companies.

19 Write the owner, officer, or partner information, completing one entire section for each person.

Note If you have more than four persons, please attach additional pages. All owners/officers/partners must be at least 18 years old.

A

_____	_____	_____	_____	_____
Last name	First name	Middle name	Title	% of ownership
_____	_____	_____	_____	<input type="checkbox"/> or <input type="checkbox"/>
Home address	City	State	ZIP	Rent Own
____-____-____	____-____-____	____/____/____	____/____/____	
SSN	Spouse's SSN	Date of birth		
Male <input type="checkbox"/> Female <input type="checkbox"/>	Race (optional) _____	Driver's license number _____	(____)____-____-____	
Sex			Home telephone	

B

_____	_____	_____	_____	_____
Last name	First name	Middle name	Title	% of ownership
_____	_____	_____	_____	<input type="checkbox"/> or <input type="checkbox"/>
Home address	City	State	ZIP	Rent Own
____-____-____	____-____-____	____/____/____	____/____/____	
SSN	Spouse's SSN	Date of birth		
Male <input type="checkbox"/> Female <input type="checkbox"/>	Race (optional) _____	Driver's license number _____	(____)____-____-____	
Sex			Home telephone	

C

_____	_____	_____	_____	_____
Last name	First name	Middle name	Title	% of ownership
_____	_____	_____	_____	<input type="checkbox"/> or <input type="checkbox"/>
Home address	City	State	ZIP	Rent Own
____-____-____	____-____-____	____/____/____	____/____/____	
SSN	Spouse's SSN	Date of birth		
Male <input type="checkbox"/> Female <input type="checkbox"/>	Race (optional) _____	Driver's license number _____	(____)____-____-____	
Sex			Home telephone	

D

_____	_____	_____	_____	_____
Last name	First name	Middle name	Title	% of ownership
_____	_____	_____	_____	<input type="checkbox"/> or <input type="checkbox"/>
Home address	City	State	ZIP	Rent Own
____-____-____	____-____-____	____/____/____	____/____/____	
SSN	Spouse's SSN	Date of birth		
Male <input type="checkbox"/> Female <input type="checkbox"/>	Race (optional) _____	Driver's license number _____	(____)____-____-____	
Sex			Home telephone	

Step 3: Answer the following questions

You must answer the questions on behalf of any person having a proprietary, equitable, or credit interest of five percent or more in the applicant's business; or any officer, director, managing agent, or any person who will be participating in the management or sale of Lottery tickets for the applicant organization. **Note** "You" as used below, means any of the persons stated above.

- 20 a** Have you ever been convicted of a felony? Yes No
- b** If yes, write the date the sentence was completed. _____ / _____ / _____
Month Day Year
- 21** Have you been found guilty of fraud or misrepresentation? Yes No
- 22** Have you been a gambling promoter or professional gambler? Yes No
- 23** Have you been engaged in bookmaking or other forms of illegal gambling? Yes No
- 24** Have you been declared bankrupt (either voluntary or involuntary petition)? Yes No
- 25** If you answered yes to any of the above questions, you must identify the person and explain what occurred (attach additional pages if necessary).

- 26 a** Have the applicants, individually or as part of another business, ever been licensed by the Department of Lottery or the Department of Revenue for the purpose of selling Lottery tickets? Yes No
- b** If yes, write the previous retailer numbers.

For Lottery use only

\$50.00 application fee payment received by Licensing on _____ / _____ / _____
Month Day Year

Step 4: Complete the authorization agreement to establish an electronic trust fund transfer account for Illinois Lottery ticket sales

Retailer number (For Lottery use only) _____

27 Write your corporate name, if applicable. _____

28 Write your business name. _____

29 Write the city, state, and ZIP. _____

City

State

ZIP

I authorize the Illinois Department of Revenue, Lottery Program, to initiate debit and credit entries to the designated checking or savings account at the depository financial institution named on Line 32 below. I understand that the amount debited and/or credited will equal the amount due and payable as determined at the time of each settlement, and will take place approximately two banking days later.

I understand that all Lottery proceeds are funds of the state of Illinois and must be

- separately segregated from other business or personal funds;
- held in trust on behalf of the Illinois Department of Revenue, Lottery Program; and
- deposited, under penalty of law, in a separate bank account for transfer of weekly Lottery fund settlements.

The account must be designated on the bank's records as "Lottery Trust Fund Account."

30 Write the name of the depository financial institution. _____

31 Write the checking or savings account number.
(circle one) _____

32 Write the transit/American Banking Association number. _____

33 Write the city, state, and ZIP. _____

City

State

ZIP

This authority is to remain in effect until the Illinois Department of Revenue, Lottery Program, and the depository financial institution have received 30 days written notice of termination of account from the above-named corporation or business.

Step 5: Complete the signature authority (Managers or employees may not sign)

34 _____
Owner's or officer's signature

Print your name _____

Title

____ / ____ / ____
Date

35 _____
Owner's or officer's signature

Print your name _____

Title

____ / ____ / ____
Date

Note If you have difficulty obtaining the account or transit information, simply attach a voided check from the "Lottery Trust Fund Account" to this completed and signed authorization form.

Step 6: Please read the following agreement for the sale of Lottery tickets

This agreement, between the Illinois Department of Revenue, Lottery Program, (“Lottery”) and the business entity named on Page 1, Step 1, together with its owners and officers named on Page 2, Step 2, (collectively, the “retailer”), is effective on the date signed on behalf of the Lottery and will continue so long as the retailer holds a valid license to sell Lottery products. The parties agree as follows:

- 1 If the retailer is granted a license to sell Lottery products, retention of that license is subject to the following conditions:
 - A The Lottery sales license shall be issued to a person (as defined by Lottery rules), for a specified point of sale, on the condition that the licensee maintains eligibility under the Lottery’s rules. **The license may not be transferred or assigned.**
 - B New “instant” and “on-line” retailers are considered probationary for the first three months. At the end of the three-month probationary period, the retailer will be recommended for certified status, another three-month probationary period, or termination, based upon compliance with Lottery requirements, instructions, and sales levels. In exercising the right to terminate a retailer, the Lottery will consider, in part, the accessibility of the retailer’s place of business to the public and the sufficiency of locations to serve the public’s convenience.
 - C The licensed retailer must make available for sale to the public, during its normal business hours, those Illinois Lottery products which the retailer has been authorized to sell. No retailer may sell the tickets or shares of any other lottery, foreign or domestic. No retailer may offer any gambling or gaming tickets or chances other than those for which the retailer is specifically licensed by the Illinois Lottery or other department, board, or commission of the state of Illinois.
 - D The retailer’s Lottery license and any placards or brochures stating odds for Lottery games must be displayed in a conspicuous place on the business premises.
 - E The retailer must actively work to promote the Lottery and visibly display all required Lottery games and signage. **The retailer must maintain and display the current promotional materials in a prominent location,** convenient and visible to the public. The Lottery reserves the right to terminate a retailer’s instant and/or on-line status and the right to remove any instant ticket accounting and validation terminal or on-line terminal from the retailer’s location when the following minimum sales requirements are not met:
 - 1 **On-line retailers** must achieve **a weekly minimum of \$600 in instant game sales and \$600 in on-line game sales**, for a combined total of \$1,200 weekly, in order to remain in certified status with the Lottery. **A minimum of 16 instant games** must be offered for sale, **in a combination of price points, play styles and book values prescribed by the Lottery.**
 - 2 **Instant-only retailers** must achieve **a weekly sales minimum of \$300** to acquire and maintain certified status. **A minimum of 8 instant games** must be offered for sale, **in a combination of price points, play styles and book values prescribed by the Lottery.**
 - F Each retailer will be held responsible for all tickets accepted from the Lottery. Unsold tickets and receipts from sales, minus commissions earned and prizes paid in accordance with the Lottery’s rules and directives, must be returned to the Lottery or its staff by the stated settlement deadlines. Tickets not returned by the deadline dates shall be considered purchased by the retailer.
 - G The retailer may not sell a Lottery ticket or share at a price greater or less than that fixed by rule of the Lottery; however, the Lottery may authorize a coupon promotion or other discount promotion in support of Lottery marketing activities. The retailer may not assess a “service charge” or “handling fee” for the sale of Lottery tickets, and may not charge a fee to redeem winning tickets.
 - H The retailer must offer other goods or services for sale at the business location. No license may be granted to a person to engage in business exclusively as a Lottery retailer.
 - I The retailer may sell Lottery tickets only on a face-to-face or authorized dispensing machine basis and only on the business premises designated in the license. The retailer may not sell tickets to off-premises customers by telephone, mail, parcel delivery service, or through a retailer-sponsored vehicle such as a club, player’s association or similar entity.
 - J **The retailer may not sell Lottery tickets or shares to anyone under the age of 18, or pay prizes to anyone under the age of 18.**
 - K If sufficient funds are on hand, the **retailer must redeem all winning instant game tickets presented to the retailer for cash or free ticket prizes of \$600 or less. On-line retailers must also redeem any winning on-line game tickets for cash or free ticket prizes of \$600 or less.** No retailer shall redeem winning tickets valued at more than \$600, but shall instead follow established claim procedures.
- 2 The retailer agrees with and represents to the Lottery that:
 - A The retailer will abide by the provisions of the Illinois Lottery Law and the rules, regulations, and directives of the Lottery (copies of which are available upon request).

- B** The retailer will segregate, from all of its other business receipts and funds, and hold in trust all proceeds from Lottery sales which the retailer will deposit in a separate trust fund account from which the retailer will pay to the Lottery, on time, the full amount due the Lottery in accordance with the procedures established by the Lottery.
- C** The retailer will attend all required training sessions as directed by the Lottery, and ensure that all employees selling Lottery tickets are properly trained and assume total responsibility for errors made by the retailer's employees.
- D** If directed by the Lottery, the retailer will secure an instrument or method of payment acceptable to the Lottery (payment bond, cashier's check, or money order) as a security deposit, at its own expense, in the amount directed by the Lottery. Such instrument shall be made payable to the Lottery and deposited with the Lottery conditioned upon full and timely payment of all sums to the Lottery by the retailer.
- E** All information contained in Form IDL-30, Retailer Contract for Sale of Lottery Tickets, is true and correct.
- F** The retailer will notify the Lottery, in writing, 30 days in advance of any change in ownership, of the retailer's business (meaning a transfer of more than 50 percent of the equity or management control of the business). Such notification shall be sent to:
- Illinois Lottery, ATTN Director of Sales**
101 West Jefferson Street, MC 5-920
Springfield, Illinois 62702
- 1 Purchasers of businesses holding Lottery licenses may apply for their own Lottery license in advance of the ownership transfer, being fully aware that their application will be reviewed as a new application and will be given serious consideration among other applicants and locations in the same sales area. The award of a license to the new owner is not guaranteed.
 - 2 Since Lottery licenses are not transferable, businesses sold or transferred prior to issuance of a license to the new owner will have all instant Lottery tickets, any instant ticket accounting and validation terminal, and any on-line games terminal removed from the premises.
 - 3 If a retailer fails to notify the Lottery in writing of a change of ownership before such change occurs, all owners, officers, or other responsible persons named in the application shall remain liable to the Lottery for all tickets issued to or generated by the retailer's location, and all proceeds from the sale of such tickets (less prizes paid and commissions retained), to the date written notice of the change is received by the Lottery, or the date the retailer's license is terminated by the Lottery, whichever occurs first.
- G** The retailer will notify the Lottery at least 30 days prior to any proposed change in its name or form of business organization.
- H** The retailer understands that the ability to sell the Illinois Lottery's on-line games may be evaluated on the following criteria by Lottery personnel: Performance as an instant-only retailer (reaching minimum weekly sales of \$600 per week and carrying a minimum of 16 games prior to application), merchandising skills and cooperation with Lottery staff, proximity to existing on-line retailer locations, volume of business and foot traffic and days and hours of operation.
- I** The retailer will maintain the hours of operation the retailer listed in Step 1, Line 17, of Form IDL-30, Retailer Contract for Sale of Lottery Tickets. In the event of a change in hours or days of operation, the retailer shall promptly notify the Lottery by sending written notice to the address listed in subparagraph 2F above.
- J** The retailer's officers and employees assume responsibility for reading the Game Rules upon establishment of each new game.
- K** If approved to sell only instant ticket products, the retailer location must have in place a telephone line, in the business name, which may be utilized for installation of the Lottery's instant ticket accounting and validation terminal.
- L** If approved to sell on-line games, the retailer will furnish electrical service and space for installation of the on-line terminal as specified by the Lottery and GTECH (or Lottery's current on-line game vendor). The retailer will not move the on-line terminal without the prior approval of the Lottery.
- M** If wireless technology becomes available for communication between Lottery tickets sales devices and the Lottery's central gaming system, and the Lottery determines such technology is appropriate for use at the retailer's location, the retailer will use his or her best efforts to provide an appropriate installation site for necessary components of the wireless system, securing permission from the retailer's landlord if necessary. Wireless components may include a roof mounted satellite receiver.
- N** The retailer will immediately report any "out of order" condition of Lottery terminals or other equipment to the Lottery or its designated vendors, pursuant to the Lottery's instructions.
- O** The retailer will immediately report to the Lottery the loss or theft of any Lottery tickets consigned to the retailer, with the ticket identification numbers, and will also immediately report the loss or theft of any Lottery equipment or supplies.
- P** The retailer will hold the Lottery and the state of Illinois harmless with respect to any liability arising in connection with the retailer's Lottery ticket sales activities.
- Q** The retailer will keep current and accurate records of all operations in conjunction with Lottery sales. Such records shall be made available to representatives of the Lottery or the state of Illinois upon request.

- R** The retailer authorizes the Lottery to transmit important Lottery announcements to the retailer via fax.
- 3** The Lottery agrees with and represents to the retailer that:
- A** Lottery will pay to the retailer a commission equal to five percent of all valid ticket sales, plus or minus adjustments including, but not limited to, a per week service charge against an on-line retailer's commission for applicable phone line fees. The retailer shall also receive such bonuses as may be set forth from time to time in Departmental Directives or Game Rules.
 - B** If the retailer is approved to sell only instant products, Lottery will provide an instant ticket accounting and validation terminal to the retailer at no cost.
 - C** If the retailer is approved to sell on-line games, Lottery will provide an on-line terminal to the retailer at no cost.
 - D** If the retailer is approved for on-line game sales, Lottery will install initial telephone lines required for the operation of the on-line terminal, at no expense to the retailer. All subsequent telephone line relocations for the retailer's convenience will be at the retailer's expense, if such relocation has been approved by the Lottery. Monthly phone charges in connection with an on-line terminal will be billed to and paid by Lottery, although a portion of such charges may be assessed against the retailer as set forth in 3A above.
 - E** If the Lottery determines that wireless technology is appropriate for use at the retailer's establishment, and the retailer can provide an appropriate installation site for wireless system components, the Lottery will furnish and install such components at no charge to the retailer.
- 4** The retailer's license to sell Lottery tickets may be revoked, suspended, or its renewal rejected as provided for in the Lottery's General Rules (11 Illinois Administrative Code, 1770). Reasons for revocation, suspension, or non-renewal include, but are not limited to:
- A** If the retailer used false or misleading information in obtaining a license or contract to sell Lottery products.
 - B** If the retailer's bank account does not contain sufficient funds to pay the weekly Electronic Funds Transfer (EFT) debit for the retailer's Lottery settlement.
 - C** If the retailer violates any other provisions of this contract, the Illinois Lottery Law, or the rules and regulations promulgated pursuant to the Lottery law.
 - D** If the retailer has failed to satisfy the requirements of any Illinois tax act.
- 5** The Lottery reserves the right to suppress the retailer's terminal function if the retailer is delinquent in settling the Lottery account or violates any rule or procedure of the Lottery. In the event of terminal suppression, the retailer shall immediately stop selling and redeeming instant products until such time as terminal function is reestablished.
- 6** Any on-line terminals, instant ticket accounting and validation terminals, instant ticket dispensing machines, in-counter or on-counter dispensers, manuals, tapes, cards, computer printouts, ticket stock and other items (collectively "the equipment") furnished to the retailer in connection with its function as a Lottery retailer shall at all times remain the sole property of the Lottery or its vendors, it being understood that the arrangement with respect to the equipment is not a lease but that the equipment is in the retailer's custody solely as a licensed Lottery retailer. The retailer is responsible for loss or damage to the equipment beyond reasonable wear and tear, and insurance coverage on the part of the retailer is strongly recommended.
- 7** The Lottery strongly recommends that only individuals 18 years old or older sell Lottery tickets. However, there is no law prohibiting ticket sales by individuals under the age of 18 so long as applicable labor laws are followed.
- 8** This agreement may be terminated:
- A** By either party, upon 30 days written notice to the other party.
 - B** By the Lottery, without notice, whenever the Lottery reasonably believes the retailer has violated any provision of the Illinois Lottery Law which causes the retailer to become ineligible to hold a Lottery license, or any provision of the Lottery's general rules which provides for termination without notice.
- 9** The retailer agrees to comply with all federal and state laws, rules and regulations which prohibit discrimination on the basis of race, color, religion, national origin, age, or gender, and, where applicable, to comply with all laws, rules and regulations requiring payment of prevailing wages.
- 10** The retailer certifies that it will perform its duties pursuant to this agreement in compliance with the Americans with Disabilities Act of 1990 (42 USC 12101 *et seq.*) as it applies to the retailer's business.

Step 7: Complete the certification and signature authorization

Sole proprietorships — The owner must complete and sign Section A. If it is a husband and wife sole proprietorship, complete Sections A and B, one for each spouse.

Corporations — Every corporate officer listed in Step 2, must complete and sign one section.

Partnerships — Each general partner must complete and sign one section.

Limited liability companies — Each member must complete and sign one section, unless such authority has been solely delegated to a manager, in which case you must furnish a copy of the articles of organization or operating agreement to support the manager's authority to sign this document.

Each of the undersigned certifies that:

- A** I have read and understand the foregoing provisions of this agreement and agree individually and as authorized agent of the applicant and on behalf of the owners, partners, members or officers of the applicant to the terms and conditions herein.
- B** Under penalty of perjury, I am no more than 30 days delinquent in complying with a child support order. [Please note that failure to certify will result in a denial of your license, and that false certification may also result in the denial of your license or subject you to contempt of court.]
- C** In the case of a corporate applicant, I acknowledge that any officer of the corporation may be held personally liable for Lottery receipts which are not segregated from the corporate funds and paid to the Lottery when due, and hereby accept this responsibility on behalf of the corporate officers.
- D** In the case of a limited liability company applicant, I acknowledge that the members, as owners of the company, may be held personally liable for Lottery receipts which are not segregated from company funds and paid to the Lottery when due, and hereby accept this responsibility on behalf of the members.
- E** I personally and on behalf of each owner, partner, member, manager or officer listed on the application, authorize the Lottery to obtain from the Illinois Department of State Police, the Illinois Department of Revenue, and any reputable consumer credit reporting service, all information contained in their records concerning the business, each owner, partner and officer, including the release of criminal history information, taxpayer identification numbers, drivers' license numbers and credit history. I release any individual, organization or agency from any and all liability incurred as a result of providing such records.

36 Write the owner, officer, or partner information, completing one section for each person, using the corresponding section letter, A, B, etc., that you used in Step 2. **Note** If you have more than four persons, please attach additional pages.

I have the authority to execute this agreement for and on behalf of the applicant.

A

Signature

Print your name

Title

Date

B

Signature

Print your name

Title

Date

C

Signature

Print your name

Title

Date

D

Signature

Print your name

Title

Date

Approved on behalf of the Illinois Department of Revenue, Lottery Program

Director of the Illinois Department of Revenue

Date

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

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
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

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

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

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

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

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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the 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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. 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, 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 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships* on page 1.

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 entity 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” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

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

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

Exempt Payee

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

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

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

The following payees 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(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-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 this form online at 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 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 www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

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

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

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

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

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

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

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 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. You may also report misuse of the IRS name, logo, or other IRS personal 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.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

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

⁴ 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* on page 1.

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

Privacy Act Notice

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

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