Backup Withholding for Missing and Incorrect Name/TIN(s)

(Including instructions for reading tape cartridges)

IRS
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PART 1. INTRODUCTION

This publication contains information about the backup withholding (BWH) requirements that may apply to the information returns that you filed. The law provides that you may be required to withhold a specified percentage (see BWH Rate Table) of certain reportable payments made to recipients (payees) for whom you filed an information return that had a missing or an incorrect Taxpayer Identification Number (TIN). If you are a new filer of information returns or want an answer to a specific question, you may find it helpful to begin by reading Part 2, Frequently Asked Questions. Information that is more detailed begins with Part 4. We have included copies of the First and Second "B" Notices, Form W-9, Forms W-8 series, and SSA Form SSA-7028 (see Part 7) for your convenience.

What is New?

- Added updated Forms W8/BEN,ECI,EXP,IMY, W-9 and Instructions.
  W-9 and instructions revised 11/2005
  Forms W-8 BEN,ECI,EXP and IMY revised 02/2006, instructions rev. 5/2006.

E- Services provides various electronic and interactive applications. See the IRS web site at, https://la.www4.irs.gov/e-services/Registration/index.htm to review the on-line tutorial. Payers of income reported on Forms 1099 B, DIV, INT, MISC, OID, and/or PATR may be eligible to participate in the TIN Matching program. You may download the TIN Matching Publication, 2108A, at www.IRS.gov.

Backup Withholding (BWH Rate Table)

Rate/Percentage	Calendar Year Effective/Date
28.0%	Payments after December 31, 2002 until December 31, 2010
	To Be Determined, thereafter.

PART 2. FREQUENTLY ASKED QUESTIONS

1. Q. What is backup withholding?

A. Persons (payers) making certain payments to payees must withhold and pay to the IRS a specified percentage (see BWH Rate Table on page 3) of those payments under certain conditions. Payments that may be subject to backup withholding include interest, dividends, rents, royalties, commissions, non-employee compensation, and certain other payments including broker proceeds and barter exchange transactions, reportable gross proceeds paid to attorneys, and certain payments made by fishing boat operators. Payments that are excluded from backup withholding are real estate transactions, foreclosures and abandonments, cancelled debts, distributions from Archer Medical Savings Accounts (MSAs), long-term care benefits, distributions from any retirement account, distributions from an employee stock ownership plan (ESOP), fish purchases for cash, unemployment compensation, state or local income tax refunds, and qualified tuition program earnings.

2. Q. What is a Taxpayer Identification Number (TIN)?

A. A TIN is a Social Security Number (SSN) issued by the Social Security Administration (SSA) or an Employer Identification Number (EIN) issued by the IRS. A TIN can have only nine (9) numbers. It cannot have more or less than nine numbers nor can it have a combination of numbers and letters within the nine number sequence. See question and answer #3 for information on ITINs and ATINs.

3. Q. What is an Individual Taxpayer Identification Number (ITIN)/Adoption Taxpayer Identification Number (ATIN)?

A. An ITIN is an individual Taxpayer Identification Number (ITIN) issued by the IRS and can/may be used as a TIN to meet federal tax obligations only. Resident aliens and nonresident aliens, who are not eligible for SSNs, use ITINs. An ITIN has nine numbers in the same format as an SSN and always begins with the number 9. The fourth and fifth digits are always within the range of 70 through 80.

An ATIN is an Adoption Taxpayer Identification Number issued by the IRS and can be used as a TIN. An ATIN is only a temporary taxpayer identification number issued for a child born, and adopted, in the United States. An ATIN contains nine numbers in the same format as an SSN. An ATIN should be requested when an SSN cannot be obtained in time to file your tax return. Once the adoptive parent obtains an SSN for the adopted child, the ATIN is closed.

4. Q. What payments are subject to backup withholding?

A. **a)** Rents and commissions, non-employee compensation for services, royalties, reportable gross proceeds paid to attorneys and other fixed or determinable gains, profits, or income payments reportable on Form 1099-MISC, Miscellaneous Income.

b) Interest reportable on Form 1099-INT, Interest Income.

c) Dividends reportable on Form 1099-DIV, Dividends and Distributions.

d) Patronage dividends paid in money or qualified check reportable on Form 1099-PATR, Taxable Distributions Received From Cooperatives.

e) Original issue discount reportable on Form 1099-OID, Original Issue Discount, if the payment is in cash.

f) Gross proceeds reportable on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions.

g) Gambling winnings reportable on Form W-2G, Certain Gambling Winnings, unless subject to regular gambling withholding.

5. Q. Can a payee claim he or she is exempt from backup withholding?

A. Yes. Payees who may be exempt are listed in the Instructions for the Requester of Form W-9. They include tax-exempt organizations, government agencies, corporations, and other listed entities.

6. Q. Is a payee an exempt corporation if it uses the term "Company" or "Co." in its name?

A. A payer cannot treat a payee as an exempt organization merely because the business name contains the word "Company" or "Co." In that case, the payer can only treat the payee as exempt if it certifies it is exempt on Form W-9, Request for Taxpayer Identification Number and Certification.

7. Q. When is a TIN considered missing or incorrect?

A. **Missing TIN** - We consider a TIN to be missing if it is not provided, has more or less than nine numbers, **or** it has an alpha character as one of the nine positions.

Example: Missing TIN:
Example: Missing SSN: 123-45-678
Example: Missing SSN: 123-45-67899
Example: Missing EIN: 12- 345678P

Incorrect TIN - We consider a TIN incorrect if it is in the proper format but the Name/TIN combination does not match or cannot be found on IRS or SSA files.

Examples of Proper Format:

Correct SSN: 123-45-6789
Correct EIN: 12-3456789

8. Q. What files does the IRS use in the matching process?

A. The DM-1 File -- A file containing all SSNs ever issued by the SSA

The EIN-Name Control File -- A file containing all the IRS-assigned EINs

The ITIN File -- A file containing all the IRS-assigned ITINs (On DM-1)

The ATIN File -- A file containing all the IRS-assigned ATINs (On DM-1)

9. Q. What should I do if a payee refuses or neglects to provide a TIN?

A. Begin backup withholding immediately on any reportable payments. Do the required annual solicitation (request) for the TIN. Question 19 has information about the solicitation requirements for missing and incorrect TINs. Backup withhold until you receive a TIN.

10. Q. How do I know if a TIN on my account is incorrect?

A. After the submission of Form 1099 information returns, **the IRS** will send you a CP2100 or a CP2100A Notice and a listing of incorrect Name/TIN(s) reported on those forms.

11. Q. What is a CP2100 or CP2100A Notice?

A. It is a notice that tells a payer that he or she may be responsible for backup withholding. It is accompanied by a listing of missing, incorrect, and/or not currently issued payee TINs. Large volume filers receive a tape cartridge/data file CP2100, mid-size filers receive paper CP2100, and small filers receive a paper CP2100A.

Large Filer ……. 250 or more error documents;
Mid Size Filer …… Less than 250 error documents and greater than 50 error documents;
Small Filer ……..... Less than 50 error documents.

12. Q. What should I do if I receive a CP2100 or CP2100A Notice?

A. Compare the listing(s) with your records**.**

For missing TINs: If you have not started backup withholding, begin to do so immediately and continue until you receive TIN. You must make up to three solicitations for the TIN (initial, first annual, second annual), as described in Q&A #19, to avoid a penalty for failing to include a TIN on the information return.

For incorrect TINs: Compare the accounts on the listing with your business records. See Q&A #19 for the solicitation requirements in order to avoid a penalty for failure to include the correct TIN on an Information Return. If they **agree**, send the appropriate "B" Notice to the payee. If an account **does not agree**, this could be the result of a recent update to SSA records, an error in the information you submitted, or an IRS processing error. If this type of error occurred, **the only thing you should do is correct or update your records, if necessary.**

REMEMBER: YOU DO NOT HAVE TO CALL OR WRITE TO THE IRS TO SAY THAT YOU MADE THE CORRECTION OR UPDATE TO YOUR RECORDS.

13. Q. What is a "B" Notice?

A. A "B" Notice is a backup withholding notice. There are two "B" Notices -- the First "B" Notice and the Second "B" Notice. You must send the First "B" Notice and a Form W-9 to a payee after you receive the first CP2100 or CP2100A Notice with respect to this account for soliciting a correct Name/TIN combination. You must send the second "B" Notice to a payee after you receive a second CP2100 or CP2100A Notice within a 3 calendar year period. The text of the Second "B" Notice is different from that of the First "B" Notice. It tells the payee to contact IRS or SSA to obtain the correct Name/TIN combination. The mailing of the second notice **should not** include a Form W-9. The payee must certify the Name/TIN combination after receiving the second "B" Notice. Generally, you do not have to send a "B" Notice more than two times within three calendar years to the same account.

14. Q. When do I send a "B" Notice to a payee?

A. You have 15 business days from the date of the CP2100A or CP2100 Notice, or the date you received it (whichever is later), to send a "B" Notice to a payee.

Reminder: You only have to send a "B" Notice to a payee whose Name/TIN combination and account number on your records agrees with the combination that IRS identified as incorrect.

15. Q. How do I know which "B" Notice to send?

A. **If this is the first** CP2100 or CP2100A Notice you have received with respect to this account, you must provide the payee with (1) the First "B" Notice and (2) a copy of Form W-9 (or acceptable substitute). You may also provide an optional reply envelope. Your outside envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED**."

If this is the second CP2100 or CP2100A Notice you have received within three calendar years with respect to this account, you must provide the payee with the Second "B" Notice. **Do not include a Form W-9.** You may also provide an optional reply envelope. Your outside envelope must be clearly marked **"IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED**."

16. Q. Do I have to mail a Second "B" Notice if I receive the second CP2100 or CP2100A Notice in the same calendar year as the first notice?

A. No. You may disregard the second CP2100 or CP2100A notice, even if it relates to a different tax year than the first. You also have no obligation to mail a second 'B' Notice if you receive the second CP2100 or CP2100A Notice in a different calendar year than the first, but both of these CP notices relate to the same payee's account for the same calendar year.

17. Q. What should I do if a "B" Notice is returned as "undeliverable?"

A. You must begin backup withholding. However, try to get the correct address for the payee and re-mail the notice. If you cannot find the correct address, keep the undelivered notice with your records for a period of three years, in order to track the "two-in-three-year" rule or, until you have obtained a valid address.

18. Q. After I receive a CP2100 or CP2100A Notice, when do I start and stop backup withholding?

A. You must backup withhold on all reportable payments to the payee 30 business days after you have received the CP2100 or CP2100A Notice. You must stop backup withholding on payments within 30 calendar days after you have received the required certification (Form W-9) from the payee or TIN validation from the SSA or the IRS, if it was a second notification. At your option, you may start and stop backup withholding at any time during these 30-day periods.

19. Q. What are the first and second annual solicitation requirements?

A. A solicitation is a request for a payee's correct TIN. You must make the request to satisfy the backup withholding requirements and to avoid a penalty for filing another information return with a missing or an incorrect TIN. The payee must furnish a certified TIN (initial solicitation) on Form W-9 with respect to payments of interest, dividends, and amounts subject to broker reporting. For other payments, the payee may furnish/provide TIN in any manner.

For missing TINs: For all payees you must make the **initial** solicitation when the payee opens the account or when the transaction occurs. If the payee does not provide a TIN when you initially ask for it, you must begin backup withholding. In addition, to avoid a penalty for filing an incorrect information return, you must make a **first annual** solicitation by December 31 of the year in which the account is opened (for accounts opened before December) or January 31 of the following year (for accounts opened during the preceding December).

If the payee does not provide a TIN after the first annual solicitation, you must make the **second annual** solicitation by December 31 of the year following the calendar year in which the account was opened.

For incorrect TINs: You must make up to two annual solicitations in response to the CP2100 or CP2100A Notice. You must send a B Notice within 15 business days after you receive a CP2100 or CP2100A Notice. If you receive a (Proposed 972CG) Penalty Notice but not a CP2100 or CP2100A Notice, your annual solicitation must be made by December 31of the year you received the (Proposed 972CG) Penalty Notice. However, if you already sent a B Notice in the calendar year pursuant to a CP2100 or CP2100A Notice, you do not have to send another solicitation in response to the penalty notice.

Generally, you must make the **second annual** solicitation within the same period as required for the first annual solicitation if IRS notifies you of an incorrect TIN within one of the next calendar years following the calendar year in which you received the first notification.

20. Q. Does a CP2100 or CP2100A Notice indicate whether it is the first or second notification of an incorrect TIN for a specific account?

A. No. The backup withholding regulations provide that payers are responsible for tracking the status of the notices they receive.

21. Q. What is the relationship between the requirement to make an annual solicitation for a payee's TIN and the requirement to send a "B" Notice?

A. Sending a "B" Notice to a payee in response to a CP2100A or CP2100 Notice also satisfies the annual solicitation requirement to avoid a penalty for filing an information return with an incorrect TIN.

22. Q. Why are accounts I corrected still on the listing of missing or incorrect TIN(s)?

A. Due to processing cut-off points, a listing may or may not reflect your latest corrections. If you know that an account was corrected, do not send a "B" Notice to the payee.

23. Q. What should I do if a TIN was actually on file but it was omitted from the Form 1099 or reported incorrectly?

A. Make any required change to your records and use the correct information on future filings. **Do not send a "B" Notice to the payee**.

24. Q. What should I do if this is the first notification and the Form W-9 is returned with the same incorrect information?

A. Keep the Form W-9 on file to show that the payee certified the Name/TIN combination. **Do not backup withhold.**

25. Q. If I don't do business anymore with a payee, or if it was only a one-time transaction, what should I do with the "B" Notice?

A. Send it and try to get the correct TIN. Also, note your records to track the notice for the "two-in-three year" rule. You will need this information if you should renew business with the payee. We require that you track these accounts for three years after the date of the first CP2100A or CP2100 Notice.

26. Q. Can a sole proprietor have an SSN or does he or she need an EIN?

A. A sole proprietor may have an SSN or an EIN. However, he or she must always furnish his or her individual name (on Name Line 1), regardless of whether he or she uses a SSN or an EIN. A sole proprietor may also provide a business name or Doing Business As (DBA) (on Name Line 2), but he or she must list his or her individual name first on the account with you.

27. Q. Should I backup withhold on a payee who is a nonresident alien?

A. Yes. A nonresident alien is subject to backup withholding unless you have a signed Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding, on file for him or her.

28. Q. Can a Form W-9 for one account be used to correct all accounts?

A. Yes, if the payer required a payee to file only one Form W-9 for all accounts or instruments of the payee.

29. Q. Can a payee be subject to backup withholding for more than one reason?

A. Yes. However, backup withhold for only one reason at a time.

30. Q. How do I get an EIN?

A. Complete Form SS-4, Application for Employer Identification Number. Follow "How To Apply" in the instructions for Form SS-4 to obtain an EIN by mail, telephone, or facsimile (fax).

31. Q. What form do I use to report backup withholding?

A. Report backup withholding on Form 945, Annual Return of Withheld Federal Income Tax. For more information, including the deposit requirements for Form 945, see the separate instructions for Form 945, or Pub. 15 (Circular E), Employer's Tax Guide.

32. Q. How is a Name/TIN mismatch identified?

A. A Name/TIN combination is incorrect if it does not match or cannot be found on IRS or SSA files. An example of a Name/TIN mismatch is when an individual name is submitted with a TIN not associated with the individual name provided. Your TIN is not interchangeable with different names. A business EIN must be used for a partnership, corporation, or non-disregarded Limited Liability Company (LLC). A SSN must be used with an individual name (On First Name Line). A Sole Proprietor must always provide his/her individual name. A Sole Proprietor may provide his/her Doing Business As (DBA) name (On second name line) in addition to the required individual name together with the matching SSN.

33. Q. What amount is subject to backup withholding with respect to security sales made through margin accounts?

A. The amount subject to backup withholding in the case of a security sale made through a margin account is limited to the amount of cash available

for withdrawal by the customer immediately after the settlement of the sale. The amount available for withdrawal by the customer does not include amounts required to satisfy margin account maintenance. If a margin call forces a customer into a sell - off, such proceeds are not subject to backup withholding.

34. Q. In what manner should a payer treat erroneously withheld tax?

A. If a payer withholds from a payee in error or withholds more than the correct amount of tax, the payer may refund the amount improperly withheld. The refund must be made prior to the end of the calendar year and prior to the time the payer issues a Form 1099. If the payer has not deposited the amount of the tax prior to the time that the refund is made to the payee, the payer should not deposit the amount of the improperly withheld tax. If the improperly withheld tax has been deposited prior to the time the refund is made to the payee, the payer may adjust any subsequent deposit of tax collected, which the payer is required to make in the amount of the tax which has been refunded to the payee. Payers may use refund alternatives **only** when backup withholding is the result of an error by the payer. The timely submission of requested TIN information including any verifications and/or certifications by the payee does not establish an error by the payer.

PART 3. WHERE TO CALL FOR HELP

If you have any questions about backup withholding, information reporting, Forms 1099, or the CP2100 or CP2100A Notice(s) and listing(s), you may call:

The Information Reporting Program Centralized Customer Service Site

Telephone. . . .(866) 455-7438 (TOLL FREE)
(304) 263-8700 (not toll free)

Hours. . . . . .8:30 am to 4:30 pm Monday through Friday, EST

E-Mail ……mccirp@irs.gov

This publication can be accessed on the IRS web site at

www.irs.gov/pub/irs-pdf/p1281.pdf

PART 4. ACTIONS FOR MISSING TIN(s) AND INCORRECT NAME/TIN COMBINATIONS

CP2100/CP2100A Notice

The CP2100 or CP2100A Notice includes a listing(s) of the information returns you filed that had missing, incorrect, and/or not currently issued TIN(s). You should compare the listing(s) to your records to determine which of the following required actions you must take.

Missing TIN(s)

We consider a TIN to be missing if it is not provided or if it is obviously incorrect. Examples are a TIN with more or less than nine digits, or with a mixture of digits and letters. For accounts with missing TIN(s), make sure backup withholding has begun and continue backup withholding until you receive a TIN. If you have not begun backup withholding, generally you must:

1. Begin backup withholding on any reportable payment you make and continue backup withholding until you receive a TIN. Remember that in some cases, the TIN must be certified.

2. **Do not send a first or second "B" Notice in response to the CP2100 or CP2100A Notice.** However, in order to avoid a penalty for filing an information return that omitted the payee's TIN, you must make a first annual solicitation for the TIN (generally by December 31 of the year in which the account is opened) and if a TIN is still not received make a second annual solicitation (by December 31 of the following year). No annual solicitations are required in the years in which no reported payments are made.

3. Report amounts withheld on Form 945, Annual Return of Withheld Federal Income Tax, and make the required deposits.

NOTE: Generally, you must get a TIN from a payee even for a "one-time" transaction. If you do not, the law allows us to charge a penalty. Publication 1586, Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TIN(s), has information on removing or reducing penalties due to reasonable cause.

NOTE: If you inadvertently did not include the TIN on the information return, do not contact the payee. Include the TIN on any future information returns filed.

Incorrect Name/TIN Combinations
(including not currently issued TINs)

A Name/TIN combination is incorrect if it does not match or cannot be found on IRS or SSA files. You must follow different procedures when the information on the listing(s) **agrees** or **disagrees** with your business records. Compare the listing(s) with your records and take the following actions:

For account information that **does not agree**, check to see if you put the correct information on the return, if the information changed after you filed it, or if IRS misprinted the information when processing the return. **In these situations, do not write to the IRS. However:**

1. If you reported the incorrect information on the return, correct your records and include that information on any future information returns you file. Do not send a "B" Notice to the payee. **Do not send the correction to the IRS.**

2. If the information changed after you filed the return, include that information on any future information returns you file. Do not send a "B" Notice to the payee. **Do not send the correction to the IRS.**

3. If IRS misprinted your information, make a note of it in your records and do not take any action. **Do not send the correction to the IRS.**

For account information that **agrees** with your records, you must determine whether this is the first or second time, within three calendar years, that we have notified you about an incorrect Name/TIN combination. Your first notification of an incorrect Name/TIN combination is when the payee TIN appears for the first time on the listing we send you. The second notification of an incorrect Name/TIN combination is when the same payee TIN appears for the second time within three calendar years on the listing.

NOTE: The 60-day exemption from backup withholding on presentation of an awaiting-TIN certificate applies only to interest and dividend payments, and certain payments made with respect to readily tradable instruments. Any other reportable payment, such as non-employee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN. Upon presentation of an awaiting TIN certificate, the payee must certify under penalties of perjury that he/she is not currently subject to backup withholding.

First “B” Notice

1. Send the First “B” Notice, Form W-9, and an optional reply envelope to the payee within 15 business days from the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Date the "B" Notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). The outer envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED**."

2. Make sure that necessary information such as the date, account number, and BWH rate are on the "B" Notice **before** mailing it to the payee. If you do not include the optional reply envelope be sure to provide return address information in your mailing.

3. Update your records with the corrected information received from the payee and include it on any future information returns you file. **Do not send the signed Form W-9 to the IRS.**

4. Begin backup withholding on payments made to payees who do not return a signed Form W-9, in response to the First "B" Notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). However, you may begin backup withholding the day after the date you receive the CP2100 Notice. Stop backup withholding no later than 30 calendar days after you receive the signed Form W-9 from the payee. You may stop any time within that 30 calendar day period.

NOTE: Do not file a correction unless you are also making a change to the dollar amount reported.

NOTE: It is your responsibility to send the appropriate "B" Notice to the payee, when required, to obtain the correct Name/TIN. This information may not be solicited by telephone. You need a TIN that the payee certifies as correct on Form W-9 in order to stop current backup withholding or prevent backup withholding from starting.

Second “B” Notice

1. Send the Second "B" Notice and an optional reply envelope to the payee within 15 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). Date the "B" notice no later than 30 business days after the date of the CP2100/CP2100A Notice or the date you received it (whichever is later). **Do not send a Form W-9.** The outer envelope must be clearly marked "**IMPORTANT TAX INFORMATION ENCLOSED**" or "**IMPORTANT TAX RETURN DOCUMENT ENCLOSED**."

2. The payee **must** contact the SSA to have his or her social security number validated on Form SSA-7028, Notice to Third Party of Social Security Number Assignment. If the TIN is an EIN, the payee must contact the IRS to get his or her employer identification number validated on IRS Letter 147C.

3. Allow 30 business days after the date of the Second “B” Notice to receive SSA Form 7028 from the SSA or Letter 147C from the payee. Begin backup withholding on payments made to the payee if you do not receive Form SSA-7028 or Letter 147C by 30th business day. You may, at your option, begin backup withholding during the 30 business day period. You must continue to backup withhold until you receive the validation. Stop backup withholding no later than 30 days after you receive the required verification. You may stop backup withholding anytime within that 30 calendar day period after receiving verification.

NOTE: You are not required to file a correction unless you are also making a change to the dollar amount reported.

NOTE: It is your responsibility to send the appropriate "B" notice to the payee, when required, to obtain the correct Name/TIN. This information may not be solicited by telephone. You need a TIN validation (IRS Letter 147C or Form SSA-7028 as appropriate) in order to stop current backup withholding or prevent backup withholding from starting.

Third and Subsequent Notices

Generally, you may ignore a third or subsequent notice of missing or incorrect TIN(s) if you completed the actions for the First and Second “B” Notices and the incorrect payee name and TIN combination and account number remain the same. However, if the CP2100/CP2100A Notice and listing(s) relate to the same payee, but with a different Name/TIN combination than on the "first" and "second" notice, you must treat the notice as a "first" notice.

PART 5. THE IRS MATCHING PROCESS

This section provides an overview of the IRS matching process and the development of name controls.

The information returns you file must include a correct Name/TIN combination to allow us to match the information reported against the income included on the payee's income tax return. We check whether a Name/TIN combination is correct by matching it against a file containing all social security numbers (SSNs) issued by SSA and against a file containing all employer identification numbers (EINs) issued by IRS. Then we compare the name control on the payee document (if provided) to the name control on file. If a name control is not provided, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a developed name control to the name control in our records, we consider it correct. If no match is found using this process, we consider the Name/TIN combination to be incorrect.

The chart on the back of Form W-9 has information for payees about "What Name and Number to Give the Requester" of Form W-9.

Name Controls

A name control consists of up to four characters.

To help ensure that the Name/TIN combination for an account matches the Name/TIN combination on IRS and SSA files, use the following information when you open an account for a payee.

Individuals

We develop a name control for an individual from the last name on the information return. For example:

Ralph **Teak** Dorothy **Will**ow Joe **McCe**dar

If an individual has a hyphenated last name, we develop the name control from the first of the two last names. For example:

Joan **Ceda**r-Hawthorn Victoria **Wind**sor-Maple

For joint accounts, regardless of whether the payees use the same or different last names, we develop the name control from the primary payee's last name. For example:

Joseph **Ash** & Linda Birch Edward & Joan **Mapl**e

Reminder: If a payee has changed his or her last name, for instance, due to marriage, he or she SHOULD inform the Social Security Administration

(SSA) of the name change.

Hint: On name line one of the Form 1099, a payer should enter the payee's first name and new last name (if the change has been made with SSA), or the payee's first name, former last name, and new last name (if the change has not been made with SSA).

Sole Proprietors

We generally develop the name control (first name line) from the last name on the information return. For example:

Mark **Heml**ock	Karen **Birc**h
The Sunshine Cafe	Ace Computer Co.

Hint: Payers may enter a sole proprietor's business, trade, or "doing business as" name on the second name line of the information return. However, the individual name must be provided on the first name line. When individual name is provided on the first name line as shown above, the Sole Proprietor can provide either SSN or EIN (TIN) information.

Estates

We develop the name control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed by the word "Estate." (The TIN should be the one that was assigned to the estate.) For example:

Frank **Whit**e Estate	Estate of Frank **Whit**e
Alan Greene, Exec.	John Black, Exec.

Trusts and Fiduciaries

We generally develop the name control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan **Peri**winkle	**Memo**ry Church
Irrevocable Trust	Endowment Trust
FBO Patrick Redwood	John Waxbean, Trustee
Chestnut Bank, Trustee	

Partnerships

We develop the name control for a partnership from the trade or business name of the partnership; if there is not any, we develop the name control from the last name of the first partner listed on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) **Oak** **T**ree
A.S. Greene, K.L. Black & O.H. Brown, Ptrs.

Bob **Oran**ge & Carol Black, et al Ptrs.
d.b.a. The Merry Go Round

E.F. **Brow**n, M.S. White & T.J. Green, Ptrs.
The Brown & White Company

Other Organizations

We develop the name control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN).

St **Be**rnard's Methodist Church
Building Fund for St. Bernard's Church

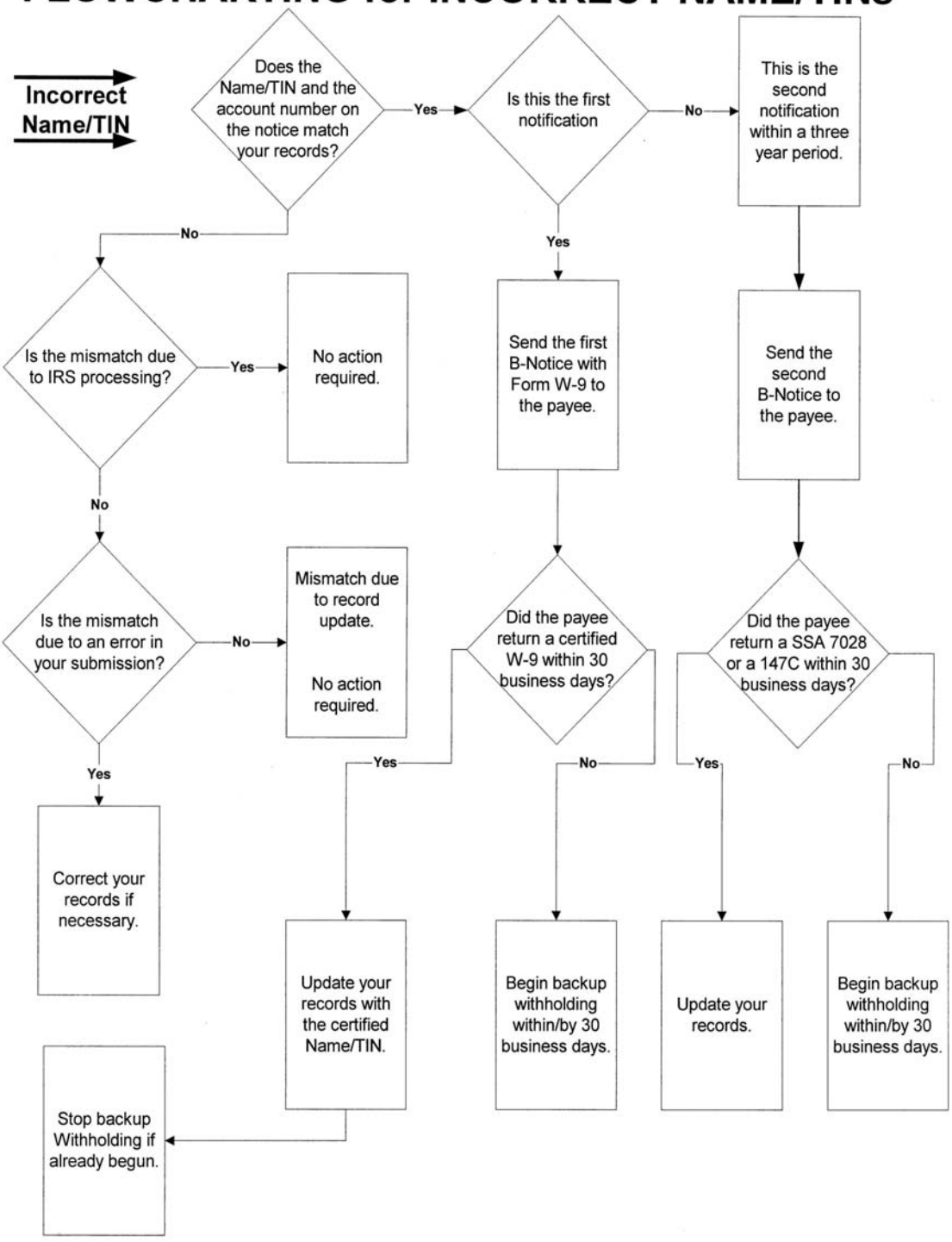
ABC **C**ompany
Main Street Store

NOTE: Extraneous words, titles, and special characters (i.e., Mr., Mrs., Dr., and apostrophes, etc.), may be dropped during the development of name controls. For example, we dropped the period in St. Bernard's Methodist Church.

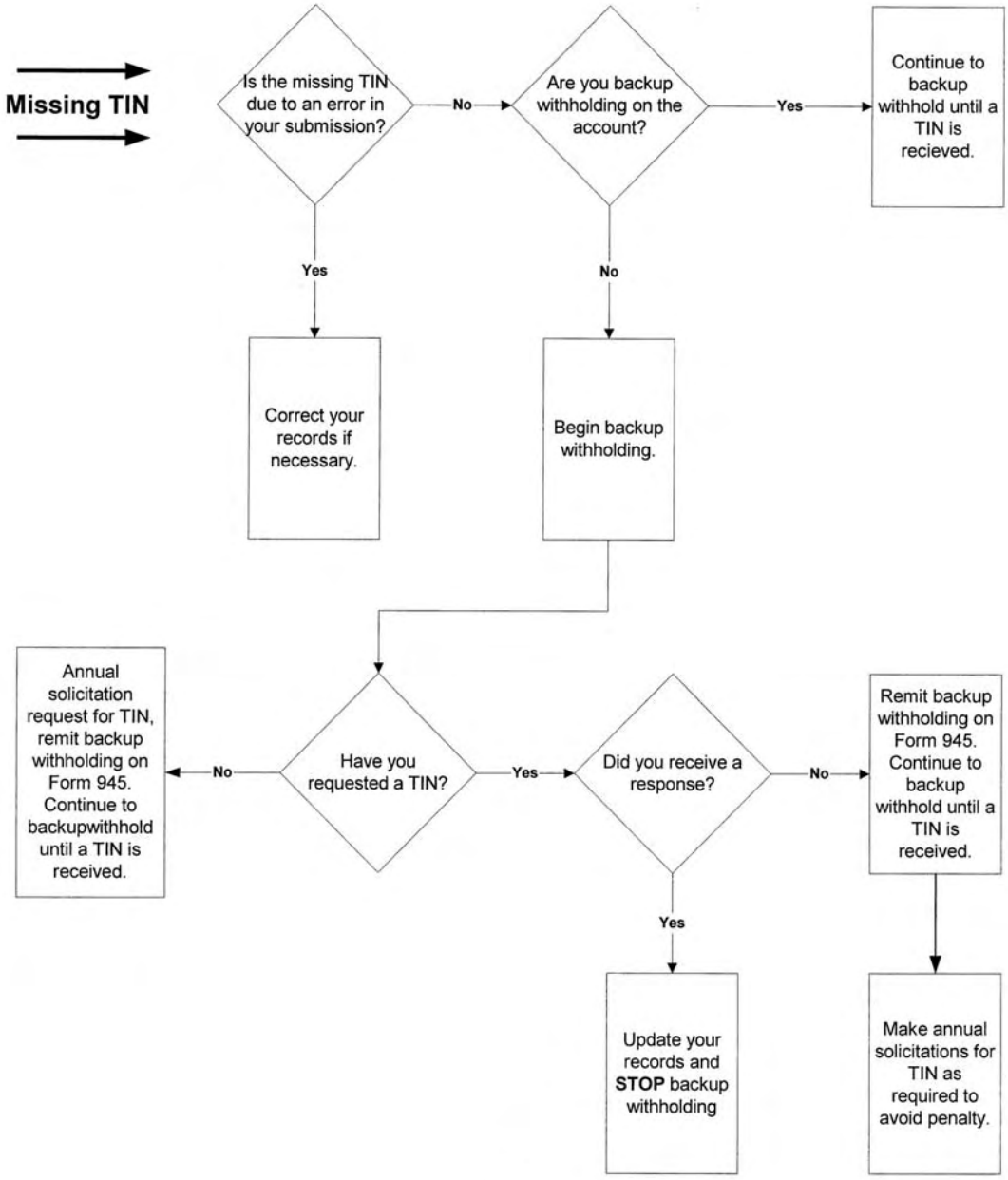
PART 6. FLOW CHARTS

Part 6. FLOWCHARTS

FLOWCHARTING for INCORRECT NAME/TINs



FLOWCHARTING for MISSING TINs



PART 7. NOTICES AND FORMS

- First "B" Notice
- Second "B" Notice
- Instructions for the Requester of Form W-9
- Form W-9, Request for Taxpayer Identification Number and Certification
- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding
- Form W-8ECI, Certificate of Foreign Person's Claim for Exemption From Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding
- Form SSA-7028, Notice to Third Party of Social Security Number Assignment

First B Notice

IMPORTANT TAX NOTICE ACTION IS REQUIRED

Backup Withholding Warning!

We need a Form W-9 from you before the date shown below.

Date_____. Otherwise, backup withholding will begin.

Account Number

Current Name on Account

Current TIN on Account

The Internal Revenue Service (IRS) has notified us that the taxpayer identification number (TIN) on your account with us does not match its records. The IRS considers a TIN as incorrect if either the name or number shown on an account does not match a name and number combination in their files or the files of the Social Security Administration (SSA). If you do not take appropriate action to help us correct this problem before the date shown above, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: __ [set forth rates/dates]

In addition to backup withholding, you may be subject to a $50 penalty by the IRS for failing to give us your correct Name/TIN combination.

This notice tells you how to help us make your account records accurate and how to avoid backup withholding and the penalty.

Why Your TIN May Be Considered As Incorrect.

An individual's TIN is his or her social security number (SSN). Often a TIN does not match IRS records because a name has changed through marriage, divorce, adoption, etc., and the change has not been reported to SSA, so it has not been recorded in SSA's files.

Sometimes an account or transaction may not contain the correct SSN of the actual owner. For example, an account in a child's name may reflect a parent's SSN. (An account should be in the name and SSN of the actual owner.)

What You Need To Do.

Individuals

If you have never been assigned a social security number (or if you lost your social security card and do not know your SSN), call your local SSA office and find out how to obtain an original (or a replacement) social security card. Then apply for it.

If you already have a social security number: Compare the name and SSN on your account with us (shown at the beginning of this notice) with the name and SSN shown on your social security card. Then use the chart on the next page to decide what action to take.

IF-	Then-
1. The last name and SSN on your account agree with the last name and SSN on your social security card	1. Contact your local SSA office to ascertain whether the information on SSA's records is different from that on your social security card, and to resolve any problem. Also, put your name and SSN on the enclosed Form W-9 following the instructions on the form. Sign the Form W-9 and send it to us.
2. The SSN on your account is different from the SSN on your social security card, but the last name is the same	2. Put your name and SSN, as shown on your social security card, on the enclosed Form W-9, following the instructions on the form, sign it, and send it to us. You do not need to contact SSA.
3. The last name on your account is different from the last name on your social security card, but the SSN is the same on both	3. Take one of the following steps (but not both): (a) If the last name on your account is correct, contact SSA to correct the name on your social security card. Put your SSN and name shown on your account on the enclosed Form W-9 following the instructions on the form, sign it, and send it to us. However, if you are not able to contact SSA at this time, you can provide us with both last names. Put your SSN and the name shown on your social security card plus the last name shown on your account (in that order) on the enclosed Form W-9 following the instructions on the form, sign it, and return it to us. For example, if your social security card lists your maiden name, give us your SSN and your name in the following order: First/maiden/married name. Please note, however, that you should contact SSA as soon as possible so they can correct their records. (b) If the last name on your social security card is correct, put that name and your SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and return it to us. You do not need to contact SSA.
4. Both the last name and SSN on your account are different from the last name and SSN on your social security card	4. (a) If the last name and SSN on your social security card are correct, put that name and SSN on the enclosed Form W-9 following the instructions on the form. Sign it, and send it to us. You do not need to contact SSA. (b) If the last name on your account and the SSN on your social security card are correct, follow the procedure in section 3(a) above. Be sure to put the name shown on your account and the name on your social security card on the Form W-9.

Once you have resolved what your correct name and TIN combination is, you must provide this information to us (and all your other payors) for all of your accounts to avoid a problem in the future. If you are required to visit an SSA office, take this notice, your social security card, and any other related documents with you. Before you go, you should call SSA so that they can explain what other documents you need to bring.

Instructions for Nonindividuals and Certain Sole Proprietors

For most **non-individuals** (such as trusts, estates, partnerships, and similar entities), the TIN is the employer identification number (EIN). The EIN on your account may be incorrect because it does not contain the number of the actual owner of the account. For example, an account of an investment club or bowling league should reflect the organization's own EIN and name, rather than the SSN of a member. Please put the name and EIN on the enclosed Form W-9, sign it, and send it to us.

A **sole proprietor** must furnish his or her individual name and either his or her SSN or the EIN for his or her sole proprietorship. In addition to his or her individual name, the sole proprietor may also furnish the business name for the sole proprietorship, provided his or her individual name is listed before the business name. A sole proprietor must not furnish only the business name. Please put the individual name and SSN or EIN on the enclosed Form W-9, sign it, and send it to us.

Important Reminder!

YOU MUST SEND US A SIGNED IRS FORM W-9 BEFORE THE DATE OF THIS NOTICE even if the name and number (SSN or EIN) on your account with us match the name and number (SSN or EIN) on your social security card or the document issuing you an EIN. If we do not receive your Form W-9, and any other documents that we need to change the name or TIN (or both) on your account before the date of this notice, we are required by law to backup withhold on any reportable payment that we pay to your account until we receive the necessary documents. A Form W-9 is enclosed for your convenience, as well as any additional documents allowing us to change the Name/TIN combination on your account.

Second B Notice

IMPORTANT TAX NOTICE ACTION IS REQUIRED
Second Backup Withholding Warning!

YOU MUST HAVE THE IRS OR SSA VALIDATE YOUR TAXPAYER IDENTIFICATION NUMBER AND RETURN IT TO US BEFORE THE DATE SHOWN BELOW

Date_____. Otherwise, backup withholding will begin.

Account Number

Current Name on Account

Current TIN on Account

We have received notice from the Internal Revenue Service (IRS) twice within 3 years stating that the combination of the name and taxpayer identification number (Name/TIN combination) on your account with us is incorrect. (Your account number, current name on the account, and current taxpayer identification number (TIN) on the account are shown above.) A Name/TIN combination is incorrect if it does not match a Name/TIN combination shown on the records of the Social Security Administration (SSA) or the IRS.

You should follow the instructions below to correct this problem and send the corrected information to us before the date shown above. If we do not have the correct information before that date, the law requires us to backup withhold on interest, dividends, and certain other payments that we make to your account. The backup withholding rate is: __ [set forth rates/dates]

Section 3406 of the Internal Revenue Code requires that we withhold a predetermined percent in tax, called backup withholding, when you do not give us your correct Name/TIN combination. Because of the notices we received from the IRS, we are now required to disregard any future Name/TIN combinations you furnish us for your account (whether or not you certify your TIN under penalties of perjury) unless SSA (or, in the case of an incorrect employer identification number, the IRS) validates your Name/TIN combination. Also, the IRS may charge you a $50 penalty for failing to provide us with your correct Name/TIN combination.

What You Need To Do

Follow the instructions below to correct your account record to avoid backup withholding on your account (or to stop it once it has begun) and to avoid the penalty.

Individuals/Instructions for Incorrect Social Security Numbers

If the incorrect TIN you furnished us is a social security number, you must:

1. Contact your local SSA office by telephone and ask what you need to do to correct the problem for backup withholding tax purposes;
2. Give a copy of this notice to the SSA; and
3. Request and authorize the SSA to send Form SSA-7028, Notice to Third Party of Social Security Number Assignment, directly to us with a copy of this notice attached.

Non- individuals or Certain Sole Proprietors

Instructions for Incorrect Employer Identification Numbers

If the incorrect TIN you furnished is an employer identification number, you must:
1. Write the Internal Revenue Service Center (Attn. Entity Section) where you file your income tax return, and ask the IRS to send you a Letter 147C;
2. Enclose a copy of this notice in your letter to the Internal Revenue Service Center; and
3. When the IRS sends you the Letter 147C, send it to us with a copy of this notice attached.

Instructions for the Requester of Form W-9

(Rev. November 2005)

Request for Taxpayer Identification Number and Certification

Department of the Treasury
Internal Revenue Service

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

What's New

Partnerships subject to withholding under section 1446 may require signed Forms W-9 from its U.S. partners to overcome any presumptions of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected taxable income. For more information, see Regulations section 1.1446-1(c). The final regulations are published as Treasury Decision 9200 on page 1158 of Internal Revenue Bulletin 2005-23 and are available at *www.irs.gov/pub/irs-irbs/irb05-23.pdf*.

Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See Purpose of Form on Form W-9.) Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- Any estate (other than a foreign estate) or trust.

See Regulations section 301.7701-6(a) for additional information.

For partnerships subject to withholding under section 1446, see *What's New* above.

Advise foreign persons to use the appropriate Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, U.S. Tax Guide for Aliens, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.

For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following.

- Announcement 98-27, is on page 30 of Internal Revenue Bulletin (I.R.B.)1998-15 available at *www.irs.gov/pub/irs-irbs/irb98-15.pdf*.
- Announcement 2001-91 on page 221 of I.R.B. 2001-36 available at *www.irs.gov/pub/irs-irbs/irb01-36.pdf*.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income, and
3. The payee is a U.S. person.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

If you use a substitute form, you are encouraged (but not required) to provide Form W-9 instructions to the payee. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the Certification on Form W-9. For more information, see Revenue Procedure 83-89,1983-2, C.B. 613; amplified by Revenue Procedure 96-26 which is on page 22 of I.R.B. 1996-8 at *www.irs.gov/pub/irs-irbs/irb96-08.pdf*.

TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting- TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Reserve rule. You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than $500 at one time, unless the payee reserves 28 percent of all reportable payments made to the account.

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

Option 2. Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.

The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.

Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.

Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are not required to backup withhold on any payments you make if the payee is:

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 following types of payments are exempt from backup withholding as indicated for items 1 through 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 13 are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

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, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a federal executive agency. (See Revenue Ruling 2003-66 on page 1115 in I.R.B. 2003-26 at *www.irs.gov/pub/irs-irbs/irb03-26.pdf*.)

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay $600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments of tax-exempt interest (including exempt-interest dividends under section 852).
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.
- Certain payment card transactions if the payment is made on or after January 1, 2005, by a qualified payment card agent (as described in Rev. Proc. 2004-42 and Regulations section 31.3406(g)-1(f) and if the requirements under Regulations section 31.3406(g)-1(f) are met. Rev. Proc. 2004-42 is on page 121 of I.R.B. 2004-31 which is available at *www.irs.gov/pub/irs-irbs/irb04-31.pdf*.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or
2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line only the name of the payee whose TIN is shown on the information return. You may show the names of any other individual payees in the area below the first name line.

Sole proprietor. Enter the individual's name on the first name line. On the second name line, enter the business name or "doing business as (DBA)" if provided. You may not enter only the business name. For the TIN, you may enter either the individual's SSN or the employer identification number (EIN) of the business. However, the IRS encourages you to use the SSN.

LLC. For an LLC that is disregarded as an entity separate from its owner, you must show the owner's name on the first name line. On the second name line, you may enter the LLC's name. Use the owner's TIN.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (*See Taxpayer Identification Number (TIN) Matching* below.) You may have to send a "B" notice to the payee to solicit another TIN. Pub. 1281 contains copies of the two types of "B" notices.

Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, MISC, OID, and /or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered, and is accessible through the IRS website. Go to *www.irs.gov* and search for "e-services." It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) "B"notices and penalty notices.

Additional Information

For more information on backup withholding, see Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s).

Form **W-9**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name, if different from above

Check appropriate box: ☐ Individual/ Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ► ---------- ☐ Exempt from backup withholding

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

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. person (including a U.S. resident alien).

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

Sign Here **Signature of U.S. person** ► **Date** ►

Purpose of Form

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

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

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

In 3 above, 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.

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

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 recipient has otherwise become a U.S. resident alien for tax purposes.

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the Part II instructions on page 4 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 regarding 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). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

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

Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at *www.socialsecurity.gov*. 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 ID Numbers under Related Topics. 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. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [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 single-owner LLC	The owner [3]
For this type of account:	**Give name and EIN of:**
6. Sole proprietorship or single-owner LLC	The owner [3]
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). If you are a sole proprietor, IRS encourages you to use your SSN.

[4] List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding 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.

Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY

(Rev. May 2006)

Department of the Treasury
Internal Revenue Service

Instructions for the Withholding Agent

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

What's New

A Form W-8 provided by a foreign grantor trust with 5 or fewer grantors is valid even if the trust does not provide a U.S. taxpayer identification number.

Before You Begin

These instructions supplement the instructions for:

- Form W-8BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding.
- Form W-8ECI, Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States.
- Form W-8EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding.
- Form W-8IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding.

For general information and the purpose of each of the forms described in these instructions, see those forms and their accompanying instructions.

Throughout these instructions, a reference to or mention of "Form W-8" includes Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Requirement To Withhold

For purposes of section 1441 and 1442, a withholding agent must withhold 30% of any payment of an amount subject to withholding made to a payee that is a foreign person unless it can associate the payment with documentation (for example, Form W-8 or Form W-9) upon which it can rely to treat the payment as made to **(a)** a payee that is a U.S. person or **(b)** a beneficial owner that is a foreign person entitled to a reduced rate of withholding. However, a withholding agent making a payment to a foreign person need not withhold if the foreign person assumes responsibility for withholding on the payment as a qualified intermediary, a withholding foreign partnership, or a withholding foreign trust and has provided a valid Form W-8IMY. Withholding is also not required if the payment is made to a U.S. branch of certain foreign insurance companies or foreign banks that agree to be treated as U.S. persons and provide a valid Form W-8IMY.

Generally, an amount is subject to withholding if it is an amount from sources within the United States that is fixed or determinable annual or periodical (FDAP) income. FDAP income is all income included in gross income, including interest (and original issue discount), dividends, rents, royalties, and compensation. FDAP income does not include most gains from the sale of property (including market discount and option premiums). FDAP income also does not include items of income excluded from gross income without regard to the U.S. or foreign status of the owner of the income, such as interest under section 103(a).

Generally, a partnership that allocates effectively connected taxable income (ECTI) to a foreign person must withhold at the highest tax rate applicable to that person for the type of income allocated (for example, ordinary income or capital gains). Unless the partnership is a publicly traded partnership, the partnership must withhold in the year the ECTI is allocable to the foreign partner, rather than the year in which the distribution is made. The partnership may rely on documentation (for example, Form W-8BEN or Form W-9) to determine if the partner is foreign or domestic and the type of partner (for example, individual or corporate). A partnership that does not receive valid documentation or knows or has reason to know that the documentation is incorrect or unreliable must presume the partner is foreign.

Who Is the Withholding Agent?

Any person, U.S. or foreign, that has control, receipt, or custody of an amount subject to withholding or who can disburse or make payments of an amount subject to withholding is a withholding agent. The withholding agent may be an individual, corporation, partnership, trust, association, or any other entity, including (but not limited to) any foreign intermediary, foreign partnership, or U.S. branch of certain foreign banks and insurance companies. If several persons qualify as withholding agents for a single payment, the tax required to be withheld must only be withheld once. Generally, the person who pays (or causes to be paid) an amount subject to withholding to the foreign person (or to its agent) must withhold. See the instructions for Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons, and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding, for return filing and information reporting obligations.

For ECTI allocable to a foreign partner, the partnership is generally the withholding agent and must file Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, and Form

8813, Partnership Withholding Tax Payment Voucher (Section 1446).

Responsibilities of the Withholding Agent

If you are a withholding agent making a payment of U.S. source interest, dividends, rents, royalties, commissions, nonemployee compensation, other fixed or determinable annual or periodical gains, profits, or income, and certain other amounts (including broker and barter exchange transactions, and certain payments made by fishing boat operators), you are generally required to obtain from the payee either a Form W-9, Request for Taxpayer Identification Number and Certification, or a Form W-8. These forms are also used to establish a person's status for purposes of domestic information reporting (for example, on a Form 1099) and backup withholding. If you receive a Form W-9, you must generally make an information return on a Form 1099. If you receive a Form W-8, you are exempt from reporting on Form 1099, but you may have to file Form 1042-S and withhold under the rules applicable to payments made to foreign persons. See the Instructions for Form 1042-S for more information.

Generally, a foreign person that is a partner in a partnership that submits a Form W-8 for purposes of section 1441 or 1442 will satisfy the documentation requirements under section 1446. However, in some cases the documentation requirements for sections 1441 and 1442 do not match the documentation requirements of section 1446. For example, a partner may generally submit Form W-8BEN to establish itself as a foreign person for purposes of section 1446, but a foreign partnership or foreign grantor trust must submit Form W-8IMY and accompanying documentation as provided by Regulations sections 1.1446-1 through 1.1446-6. Also, the owner of a disregarded entity, rather than the entity itself, must submit the appropriate Form W-8 for purposes of section 1446.

Generally, you must withhold 30% from the gross amount of FDAP income paid to a foreign person unless you can reliably associate the payment with a Form W-8. You can reliably associate a payment with a Form W-8 if you hold a valid form, you can reliably determine how much of the payment relates to the form, and you have no actual knowledge or reason to know that any of the information or certifications on the form are unreliable or incorrect. In addition, a partnership that has ECTI allocable to a foreign partner is a withholding agent with respect to that income and must withhold in accordance with the provisions of Regulations sections 1.1446-1 through 1.1446-6. See the instructions to Forms 8804, 8805, and 8813.

Do not send Forms W-8 to the IRS. Instead, keep the forms in your records for as long as they may be relevant to the determination of your tax liability under section 1461.

Failure To Obtain Form W-8 or Form W-9 — Presumption Rules

If you do not receive a Form W-8 or Form W-9, or cannot otherwise determine whether a payment should be treated as made to a U.S. person or to a foreign person, use the presumption rules provided in the regulations under sections 1441, 1446, 6045, and 6049.

Requesting Form W-8

Request a Form W-8 from any person to whom you are making a payment that you presume or otherwise believe to be a foreign person. You should request the form before making a payment so that you have the form when you make the payment. A withholding agent or payer that fails to obtain a Form W-8 or Form W-9 and fails to withhold as required under the presumption rules may be assessed tax at the 30% rate or backup withholding rate of 28%, as well as interest and penalties for lack of compliance.

A partnership should request a Form W-8 or W-9 from any partner that is allocated income that is effectively connected with the conduct of the partnership's U.S. trade or business. A partnership that fails to withhold as required under section 1446, is liable for the tax required to be withheld. In addition, the partnership may be liable for interest, penalties, and additions to the tax even if there is no underlying tax liability due from a foreign partner on its allocable share of partnership ECTI.

When you receive a completed Form W-8, you must review it for completeness and accuracy. This responsibility extends to the information attached to Form W-8IMY, including beneficial owner withholding certificates or other documentation and information. The following special rules apply when requesting a specific type of Form W-8.

Form W-8BEN

Request Form W-8BEN from any foreign person or organization to which you are making a payment if it is the beneficial owner of the income, whether or not it is claiming a reduced rate of, or exemption from, withholding. In addition, if you are a partnership, request Form W-8BEN for purposes of section 1446 from any foreign partner that is allocated ECTI, other than a foreign partner that is a partnership, grantor trust, or person or organization that qualifies to file Form W-8EXP.

Also request Form W-8BEN when a payee may claim an exception from domestic information reporting as a foreign person or to establish that certain income is not effectively connected with the conduct of a U.S. trade or business.

A beneficial owner is required to enter its U.S. taxpayer identification number (TIN) on line 6 of Form W-8BEN if it is a beneficial owner that is claiming benefits under an income tax treaty or submitting the form to a partnership that conducts a trade or business in the United States.

However, a U.S. TIN is not required to be shown in order to claim treaty benefits on the following items of income:

- Dividends and interest from stocks and debt obligations that are actively traded;
- Dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940 (mutual fund);
- Dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were upon issuance) publicly offered and are registered with the SEC under the Securities Act of 1933; and
- Income related to loans of any of the above securities.

A U.S. TIN is not required to claim treaty benefits if the payment is unexpected and you, the withholding agent, meet certain requirements. A payment is unexpected if

you or the beneficial owner could not have reasonably anticipated the payment during a time when an IRS individual taxpayer identification number (ITIN) could be obtained. This could be due to the nature of the payment or the circumstances in which the payment is made. A payment is not considered unexpected solely because the amount of the payment is not fixed. For more information, see Regulations section 1.1441-6(g).

Form W-8ECI

Request Form W-8ECI from any foreign person or organization to which you are making a payment if it is the beneficial owner of the income and it claims that the income is effectively connected with the conduct of a trade or business in the United States. However, request a Form W-8BEN from a foreign partner that is allocated income that is effectively connected with the conduct of the partnership's trade or business in the United States, unless the foreign partner has made an election under section 871(d) or section 882(d).

Note. If you receive a Form W-8ECI without a U.S. TIN entered on line 6, you generally may not treat the income as effectively connected with a U.S. trade or business and you must apply the appropriate presumption rules.

Your receipt of Form W-8ECI serves as a representation by the payee or beneficial owner that all the income with which that form is associated is effectively connected with the conduct of a trade or business within the United States. Therefore, if a beneficial owner provides you with a Form W-8ECI, you may treat all of the U.S. source income identified on line 9 paid to that beneficial owner as effectively connected with the conduct of a trade or business within the United States.

If you pay items of income that are not identified on line 9 by the beneficial owner as effectively connected with the conduct of a trade or business within the United States, you are generally required to obtain from the payee another type of Form W-8.

You may not treat an amount as income effectively connected with the conduct of a trade or business within the United States unless the beneficial owner gives you a valid Form W-8ECI. However, there are exceptions for income paid on notional principal contracts and payments made to certain U.S. branches.

Notional principal contracts. Withholding at a 30% rate is not required on amounts paid under the terms of a notional principal contract whether or not a Form W-8ECI is provided. However, if the income is effectively connected, it is reportable by the withholding agent on Form 1042-S. A withholding agent must treat income as effectively connected with the conduct of a U.S. trade or business, even if a Form W-8ECI has not been received, if the income is paid to a qualified business unit of a foreign person located in the United States or, if the income is paid to a qualified business unit of a foreign person located outside the United States and the withholding agent knows, or has reason to know, the payment is effectively connected with the conduct of a U.S. trade or business. However, a payment is not treated as effectively connected with the conduct of a trade or business within the United States if the payee provides a Form W-8BEN representing that the income is not effectively connected with a U.S. trade or business or makes a representation in a master agreement that governs the transactions in notional principal contracts between the parties (for example, an International Swaps and Derivatives Association Agreement), or in the confirmation on the particular notional principal contract transaction, that the payee is a U.S. person or a non-U.S. branch of a foreign person.

Payments to certain U.S. branches. A payment to a U.S. branch of certain foreign persons is presumed to be effectively connected with the conduct of a trade or business within the United States even if the foreign person (or its U.S. branch) does not give you a Form W-8ECI. U.S. branches to which this presumption applies are:

- A U.S. branch of a foreign bank subject to regulatory supervision by the Federal Reserve Board, and
- A U.S. branch of a foreign insurance company required to file a National Association of Insurance Commissioners (NAIC) annual statement with the insurance department of a state, a territory, or the District of Columbia.

However, a payment to a U.S. branch described above is not treated as effectively connected income if the branch provides a Form W-8IMY on which it indicates that the income it receives is not effectively connected with the conduct of a trade or business within the United States and that it is using Form W-8IMY either to transmit appropriate documentation for persons for whom the branch receives the payment or as evidence of its agreement with the withholding agent to be treated as a U.S. person. If Form W-8IMY is not provided and the income received by the branch is not effectively connected income, then the branch must withhold, whether the payment is collected on behalf of other persons or on behalf of another branch of the same entity.

Form W-8EXP

Request Form W-8EXP from any foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession to which you are making a payment if such person is claiming an exemption from withholding under section 115(2), 501(c), 892, or 895, or claiming a reduced rate of withholding under section 1443(b). For all other purposes, request Form W-8BEN or W-8ECI. A Form W-8EXP submitted by a foreign person for purposes of withholding under sections 1441 through 1443 will establish that partner's foreign status for purposes of section 1446. However, except as provided in section 1.1446-3(c)(3) (regarding certain tax-exempt organizations described in section 501(c)), the submission of Form W-8EXP will have no effect on whether the partner is subject to withholding under section 1446.

A withholding agent may treat a payee as an international organization without requiring a Form W-8EXP if the name of the payee is one designated as an international organization by Executive Order (pursuant to 22 U.S.C. 288 through 288(f)) and other facts surrounding the payment reasonably indicate that the beneficial owner of the payment is an international organization. With regard to amounts derived from bankers' acceptances, a withholding agent may treat a payee as a foreign central bank of issue without requiring a Form W-8EXP if the name of the payee and other facts surrounding the payment reasonably indicate that the beneficial owner of the payment is a foreign central bank of issue.

A U.S. TIN is required if the beneficial owner is claiming an exemption based solely on a claim of tax-exempt status as a foreign private foundation (or other foreign organization described under section 501(c)). However, a U.S. TIN is not required from a foreign private foundation that is subject to the 4% excise tax on gross investment income (under section 4948(a)) on income that would be exempt from withholding except for section 4948(a) (for example, portfolio income).

Form W-8IMY

Request Form W-8IMY from any person that is an intermediary (whether a qualified intermediary or a nonqualified intermediary), a withholding foreign partnership, a withholding foreign trust, or a flow-through entity. A flow-through entity includes a foreign partnership (other than a withholding foreign partnership), a foreign simple or grantor trust (other than a withholding foreign trust), and, for any payments for which a treaty benefit is claimed, any entity to the extent it is treated as fiscally transparent under section 894. Appropriate withholding certificates, documentary evidence, and withholding statements must be associated with Form W-8IMY or you must apply the presumption rules.

Note. A qualified intermediary, withholding foreign partnership, or a withholding foreign trust must provide the EIN that was issued to the entity in such capacity (its "QI-EIN," "WP-EIN," or "WT-EIN"). Otherwise, any Form W-8IMY it submits is not valid.

Request Form W-8IMY for purposes of section 1446 only from a foreign upper-tier partnership or foreign grantor trust. Generally, for purposes of section 1446, the W-8IMY submitted by these entities is used to transmit the forms of the owners of these entities. When such other forms are provided, a partnership may look through these entities to the beneficial owners when determining its section 1446 tax obligation.

Due Diligence Requirements

You are responsible for ensuring that all information relating to the type of income for which Form W-8 is submitted is complete and appears to be accurate. You may rely on the information and certifications provided on the form (including the status of the beneficial owner as an individual, corporation, etc.) unless you have actual knowledge or reason to know that the information is unreliable or incorrect. You have reason to know that the information is unreliable or incorrect if you have knowledge of relevant facts or statements contained in the withholding certificate or other documentation that would cause a reasonably prudent person in the position of the withholding agent to question the claims made. For example, if you have information in your records that contradicts information provided on the form, you may not rely on the form. If you know or have reason to know that any information is unreliable or incorrect, you must obtain a new Form W-8 or other appropriate documentation.

Financial institutions and actively traded instruments. If you are a financial institution (including a regulated investment company) paying dividends and interest from stocks and debt obligations that are actively traded, dividends from any redeemable security issued by an investment company registered under the Investment Company Act of 1940, dividends, interest, or royalties from units of beneficial interest in a unit investment trust that are (or were upon issuance) publicly offered and registered with the SEC under the Securities Act of 1933, and amounts paid with respect to loans of such securities, you have reason to know that the Form W-8 is unreliable or incorrect for payments to direct account holders if one or more of the following circumstances exist. In that case, you must either request a new form or additional documentation to substantiate the claims on the form.

1. The Form W-8 is incomplete with respect to any item that is relevant to the claims made, the form contains any information that is inconsistent with the claims made, the form lacks information necessary to establish that the beneficial owner is entitled to a reduced rate of withholding, or the withholding agent has other account information that is inconsistent with the claims made.

2. The Form W-8 is used to establish foreign status and has a permanent residence address in the United States, a mailing address in the United States, the withholding agent has a residence or mailing address in the United States as part of its account information or is notified of a new residence or mailing address in the United States. However:

a. An individual who has provided a Form W-8 may be treated as a foreign person if:

- The withholding agent has in its possession or obtains documentary evidence (which does not contain a U.S. address) that has been provided within the past 3 years, the documentary evidence supports the claim of foreign status, and the individual provides the withholding agent with a reasonable explanation, in writing, supporting his or her claim of foreign status, or
- The account is maintained at an office of the withholding agent outside the United States and the withholding agent is required to report payments to the individual annually to the tax authority of the country in which the office is located and that country has an income tax treaty in effect with the United States.

b. An entity that has provided a Form W-8 may be treated as a foreign person if the withholding agent does not know or have reason to know that it is a flow-through entity and:

- The withholding agent has in its possession or obtains documentation that substantiates that the entity is actually organized or created under the laws of a foreign country, or
- The account is maintained at an office of the withholding agent outside the United States and the withholding agent is required to report payments to the entity annually to the tax authority of the country in which the office is located and that country has an income tax treaty in effect with the United States.

3. The form is provided with respect to an offshore account and the account holder has standing instructions directing the withholding agent to pay amounts from its account to an address in, or an account maintained in, the United States, unless the account holder provides a reasonable explanation in writing that supports its foreign status.

4. The Form W-8 is used to establish residence in a treaty country and:

a. The permanent residence address is not in the treaty country or the withholding agent is notified of a new permanent residence address that is not in the treaty country. However, the beneficial owner may be treated as a resident of the treaty country if it provides a reasonable explanation for the permanent residence address outside the treaty country or the withholding agent has in its possession, or obtains, documentary evidence that establishes residency in a treaty country.

b. The mailing address is not in the treaty country or the withholding agent has a mailing address that is not in the treaty country as part of its account information. However, the beneficial owner may be treated as a resident of the treaty country if:

- The withholding agent has in its possession, or obtains, additional documentation supporting the claim of residence in the treaty country and the additional documentation does not contain an address outside the treaty country,
- The withholding agent has in its possession, or obtains, documentation that establishes that the beneficial owner is an entity organized in a treaty country (or an entity managed and controlled in a treaty country, if required by the applicable treaty),
- The withholding agent knows that the beneficial owner is a bank or insurance company that is a resident of the treaty country and the mailing address is the address of a branch of that bank or insurance company, or
- The beneficial owner provides a written statement that reasonably establishes that it is a resident of the treaty country.

c. The account holder has standing instructions for the withholding agent to pay amounts from its account to an address outside, or an account maintained outside, the treaty country unless the direct account holder provides a reasonable explanation in writing establishing the account holder's residency in a treaty country.

For additional information on the due diligence requirements applicable to withholding agents, see Regulations section 1.1441-7(b).

Dual claims. If you are making payments to a foreign entity that is simultaneously claiming a reduced rate of tax on its own behalf and on behalf of persons in their capacity as interest holders in that entity, you may, at your option, accept the dual claims even though you hold different withholding certificates that require you to treat the entity inconsistently for different payments or for different portions of the same payment. If, however, inconsistent claims are made for the same portion of a payment, you may either reject both claims and request consistent claims or you may choose which reduction to apply. For partnerships that allocate effectively connected taxable income to partners that are foreign partnerships, the rules under section 1.1446-5 apply.

Requesting a New Form W-8

Request a new Form W-8:

- Before the expiration of an existing Form W-8 (see *Period of Validity* below for more information),
- If the existing form does not support a claim of reduced rate for a type of income that the submitter of the form has not previously received, or
- If you know or have reason to know of a change in circumstances that makes any information on the current form unreliable or incorrect.

Example. A foreign investor opens an account with a broker to purchase U.S. Treasury bonds and provides Form W-8BEN to obtain the portfolio interest exemption. The investor does not complete Part II of Form W-8BEN (because he is not claiming treaty benefits). Later, the investor purchases U.S. stock and claims treaty benefits on dividend income. The investor at that time completes a new Form W-8BEN providing the information required in Part II.

Period of Validity

Form W-8BEN

Generally, a Form W-8BEN provided without a U.S. TIN will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect. For example, a Form W-8BEN signed on September 30, 2006, remains valid through December 31, 2009. A Form W-8BEN with a U.S. TIN will remain in effect until a change of circumstances makes any information on the form incorrect, provided that the withholding agent reports on Form 1042-S at least one payment annually to the beneficial owner.

Form W-8ECI

Generally, a Form W-8ECI will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year, unless a change in circumstances makes any information on the form incorrect.

Form W-8EXP

Generally, a Form W-8EXP provided without a U.S. TIN will remain in effect for a period starting on the date the form is signed and ending on the last day of the third succeeding calendar year. However, in the case of an integral part of a foreign government (within the meaning of Temporary Regulations section 1.892-2T(a)(2)) or a foreign central bank of issue, a Form W-8EXP filed without a U.S. TIN will remain in effect until a change in circumstances makes any of the information on the form incorrect. A Form W-8EXP furnished with a U.S. TIN will remain in effect until a change in circumstances makes any information on the form incorrect provided that the withholding agent reports on Form 1042-S at least one payment annually to the beneficial owner.

Form W-8IMY

Generally, a Form W-8IMY remains valid until the status of the person whose name is on the certificate is changed in a way relevant to the certificate or circumstances change that make the information on the certificate no longer correct. The indefinite validity period does not extend, however, to any withholding certificates, documentary evidence, or withholding statements associated with the certificate. Moreover, it does not extend to any statements attached to the certificate if a change of circumstances makes the information on the attached statements no longer correct.

Forms Received That Are Not Dated

If a Form W-8 is valid except that the person providing the form has not dated the form, the withholding agent may date the form from the day it is received and measure the validity period from that date.

Substitute Forms W-8

You may develop and use your own Form W-8BEN, W-8ECI, W-8EXP, or W-8IMY (a substitute form) if its content is substantially similar to the IRS's official Form W-8BEN, W-8ECI, W-8EXP, or W-8IMY (to the extent required by these instructions) and it satisfies certain certification requirements. You may develop and use a substitute form that is in a foreign language, provided that the substitute form also provides the English version of the statements and information otherwise required to be included on the substitute form. You may combine Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY into a single substitute form.

The substitute form must contain instructions that adequately inform the beneficial owner of what is meant by permanent residence address and beneficial ownership. You are, however, encouraged to provide all relevant instructions, especially if the payee requests them.

You may incorporate a substitute Form W-8 into other business forms you customarily use, such as account signature cards, provided the required certifications are clearly set forth. However, you may not:

1. Use a substitute form that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a person may be subject to 30% withholding or backup withholding unless that person agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-8 is valid only if it contains the same penalties of perjury statement as the official forms and the required signature. However, if the substitute form is contained in some other business form, the words "information on this form" may be modified to refer to that portion of the business form containing the substitute form information. The design of the substitute form must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained in the form.

Content of Substitute Form

Form W-8BEN

The substitute Form W-8BEN must contain all of the information required in Part I, lines 1 through 5, and line 6, if a U.S. TIN is required. The certifications in Part II must be included in a substitute form only if treaty benefits are claimed, and then only to the extent that the certifications are required. For example, if the substitute form is intended for use by individuals only, the certifications contained in boxes 9c and 9d are not required.

Penalties of perjury statement. The design of the substitute Form W-8BEN must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: "*The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.*"

Form W-8ECI

The substitute Form W-8ECI must contain all of the information required in Part I, other than lines 7 or 8. The certifications in Part II of Form W-8ECI must be included in a substitute form.

Penalties of perjury statement. The design of the substitute Form W-8ECI must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: "*The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and that the income for which this form is provided is effectively connected with the conduct of a trade or business within the United States.*"

Form W-8EXP

The substitute Form W-8EXP must contain all of the information required in Part I, lines 1 through 5, and line 6, if a U.S. TIN is required. The substitute Form W-8EXP must also contain all of the statements and certifications contained in Parts II and III, but a specific part needs to be included (in its entirety) only if it is relevant. For example, if the only beneficial owners a U.S. withholding agent has as account holders are foreign governments, the withholding agent may use a substitute Form W-8EXP that contains only the required information in Part I, plus the required statements and certifications from Part II that are related to foreign governments.

Penalties of perjury statement. The design of the substitute Form W-8EXP must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: "*The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession.*"

Form W-8IMY

The substitute Form W-8IMY must contain all of the information required in Part I, lines 1 through 5, and line 6, if a U.S. TIN is required. The substitute Form W-8IMY must also contain all of the statements and certifications contained in Parts II, III, IV, V, or VI, but a specific part needs to be included (in its entirety) only if it is relevant. For example, if the only intermediaries a U.S. withholding agent has as account holders are qualified

intermediaries, the withholding agent may use a substitute Form W-8IMY that contains only the required information from Part I, plus the statements and certifications from Part II. A substitute Form W-8IMY must also incorporate the same attachments as the official form. A withholding agent may also include any information in a substitute Form W-8IMY, or require any information to be associated with the form, that is reasonably related to his obligation to withhold and correctly report payments.

Penalties of perjury statement. The design of the substitute Form W-8IMY must be such that the information and certifications that are being attested to by the penalties of perjury statement clearly stand out from any other information contained on the form. Additionally, the following statement must be presented in the same manner as in the preceding sentence and must appear immediately above the single signature line: "*The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a qualified intermediary, a nonqualified intermediary, a specific type of U.S. branch, a withholding foreign partnership, a withholding foreign trust, a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust.*"

Form **W-8BEN**
(Rev. February 2006)
Department of the Treasury
Internal Revenue Service

Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

► **Section references are to the Internal Revenue Code.** ► **See separate instructions.**
► **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-1621

Do not use this form for:	**Instead, use Form:**
• A U.S. citizen or other U.S. person, including a resident alien individual	W-9
• A person claiming that income is effectively connected with the conduct of a trade or business in the United States	W-8ECI
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)	W-8ECI or W-8IMY
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions)	W-8ECI or W-8EXP

Note: *These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.*

• A person acting as an intermediary	W-8IMY

Note: *See instructions for additional exceptions.*

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization

3 Type of beneficial owner: ☐ Individual ☐ Corporation ☐ Disregarded entity ☐ Partnership ☐ Simple trust ☐ Grantor trust ☐ Complex trust ☐ Estate ☐ Government ☐ International organization ☐ Central bank of issue ☐ Tax-exempt organization ☐ Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions) ☐ SSN or ITIN ☐ EIN

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

Part II Claim of Tax Treaty Benefits (if applicable)

9 **I certify that (check all that apply):**

a ☐ The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b ☐ If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c ☐ The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

d ☐ The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

e ☐ The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, $500,000.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____

Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts

11 ☐ I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,

2 The beneficial owner is not a U.S. person,

3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**

4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ►

Signature of beneficial owner (or individual authorized to sign for beneficial owner)	Date (MM-DD-YYYY)	Capacity in which acting

Form **W-8ECI**

(Rev. February 2006)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

► **Section references are to the Internal Revenue Code.** ► **See separate instructions.**
► **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-1621

Note: *Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business (see instructions).*

Do not use this form for:	**Instead, use Form:**
• A beneficial owner solely claiming foreign status or treaty benefits	W-8BEN
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b)	W-8EXP

Note: *These entities should use Form W-8ECI if they received effectively connected income (e.g., income from commercial activities).*

• A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States)	W-8BEN or W-8IMY
• A person acting as an intermediary	W-8IMY

Note: *See instructions for additional exceptions.*

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization

3 Type of entity (check the appropriate box):
☐ Individual ☐ Corporation ☐ Disregarded entity
☐ Partnership ☐ Simple trust ☐ Complex trust ☐ Estate
☐ Government ☐ Grantor trust ☐ Central bank of issue ☐ Tax-exempt organization
☐ Private foundation ☐ International organization

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Business address in the United States (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state, and ZIP code

6 U.S. taxpayer identification number (required—see instructions)
☐ SSN or ITIN ☐ EIN

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

9 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary)

Part II Certification

Sign Here

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States and are includible in my gross income (or the beneficial owner's gross income) for the taxable year, **and**
- The beneficial owner is not a U.S. person.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Signature of beneficial owner (or individual authorized to sign for the beneficial owner) | Date (MM-DD-YYYY) | Capacity in which acting

Form **W-8EXP**

(Rev. February 2006)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding

(For use by foreign governments, international organizations, foreign central banks of issue, foreign tax-exempt organizations, foreign private foundations, and governments of U.S. possessions.)

► Section references are to the Internal Revenue Code. ► See separate instructions.

► Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do not use this form for:	**Instead, use Form:**
• Any foreign government or other foreign organization that is not claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b).	W-8BEN or W-8ECI
• A beneficial owner solely claiming foreign status or treaty benefits	W-8BEN
• A foreign partnership or a foreign trust	W-8BEN or W-8IMY
• A person claimimg that income is effectively connected with the conduct of a trade or business in the United States	W-8ECI
• A person acting as an intermediary	W-8IMY

Part I Identification of Beneficial Owner (See instructions before completing this part.)

1 Name of organization

2 Country of incorporation or organization

3 Type of entity
☐ Foreign government ☐ International organization ☐ Foreign central bank of issue (not wholly owned by the foreign sovereign) ☐ Foreign tax-exempt organization
☐ Government of a U.S. possession ☐ Foreign private foundation

4 Permanent address (street, apt. or suite no., or rural route). **Do not use a P.O. box.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Mailing address (if different from above)

City or town, state or province. Include postal or ZIP code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions)

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

Part II Qualification Statement

9 For a foreign government:

a ☐ I certify that the entity identified in Part I is a foreign government within the meaning of section 892 and the payments are within the scope of the exemption granted by section 892.

Check box 9b or box 9c, whichever applies:

b ☐ The entity identified in Part I is an integral part of the government of .....

c ☐ The entity identified in Part I is a controlled entity of the government of .....

10 For an international organization:

☐ I certify that:

- The entity identified in Part I is an international organization within the meaning of section 7701(a)(18) **and**
- The payments are within the scope of the exemption granted by section 892.

11 For a foreign central bank of issue (not wholly owned by the foreign sovereign):

☐ I certify that:

- The entity identified in Part I is a foreign central bank of issue,
- The entity identified in Part I does not hold obligations or bank deposits to which this form relates for use in connection with the conduct of a commercial banking function or other commercial activity, **and**
- The payments are within the scope of the exemption granted by section 895.

(Part II and required certification continued on page 2)

Part II Qualification Statement *(continued)*

12 For a foreign tax-exempt organization, including foreign private foundations:

If any of the income to which this certification relates constitutes income includible under section 512 in computing the entity's unrelated business taxable income, attach a statement identifying the amounts.

Check either box 12a or box 12b:

a ☐ I certify that the entity identified in Part I has been issued a determination letter by the IRS dated ..... that is currently in effect and that concludes that it is an exempt organization described in section 501(c).

b ☐ I have attached to this form an opinion from U.S. counsel concluding that the entity identified in Part I is described in section 501(c).

For section 501(c)(3) organizations only, check either box 12c or box 12d:

c ☐ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is not a private foundation described in section 509. I have attached an affidavit of the organization setting forth sufficient facts for the IRS to determine that the organization is not a private foundation because it meets one of the exceptions described in section 509(a)(1), (2), (3), or (4).

d ☐ If the determination letter or opinion of counsel concludes that the entity identified in Part I is described in section 501(c)(3), I certify that the organization is a private foundation described in section 509.

13 For a government of a U.S. possession:

☐ I certify that the entity identified in Part I is a government of a possession of the United States, or is a political subdivision thereof, and is claiming the exemption granted by section 115(2).

Part III Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The organization for which I am signing is the beneficial owner of the income to which this form relates,
- The beneficial owner is not a U.S. person,
- For a beneficial owner that is a controlled entity of a foreign sovereign (other than a central bank of issue wholly owned by a foreign sovereign), the beneficial owner is not engaged in commercial activities within or outside the United States, **and**
- For a beneficial owner that is a central bank of issue wholly owned by a foreign sovereign, the beneficial owner is not engaged in commercial activities within the United States.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

.....	.....	.....
Signature of authorized official	Date (MM-DD-YYYY)	Capacity in which acting

Form **W-8IMY**
(Rev. February 2006)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding

► **Section references are to the Internal Revenue Code.** ► **See separate instructions.**
► **Give this form to the withholding agent or payer. Do not send to the IRS.**

OMB No. 1545-1621

Do not use this form for:	**Instead, use Form:**
• A beneficial owner solely claiming foreign status or treaty benefits	W-8BEN
• A hybrid entity claiming treaty benefits on its own behalf	W-8BEN
• A person claiming that income is effectively connected with the conduct of a trade or business in the United States	W-8ECI
• A disregarded entity. Instead, the single foreign owner should use	W-8BEN or W-8ECI
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b).	W-8EXP

Part I Identification of Entity

1 Name of individual or organization that is acting as intermediary

2 Country of incorporation or organization

3 Type of entity—check the appropriate box:

- ☐ Qualified intermediary. Complete Part II.
- ☐ Nonqualified intermediary. Complete Part III.
- ☐ U.S. branch. Complete Part IV.
- ☐ Withholding foreign partnership. Complete Part V.
- ☐ Withholding foreign trust. Complete Part V.
- ☐ Nonwithholding foreign partnership. Complete Part VI.
- ☐ Nonwithholding foreign simple trust. Complete Part VI.
- ☐ Nonwithholding foreign grantor trust. Complete Part VI.

4 Permanent residence address (street, apt. or suite no., or rural route). **Do not use P.O. box.**

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

5 Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

Country (do not abbreviate)

6 U.S. taxpayer identification number (if required, see instructions) ►
☐ SSN or ITIN ☐ EIN ☐ QI-EIN

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

Part II Qualified Intermediary

9a ☐ (All qualified intermediaries check here) I certify that the entity identified in Part I:

- Is a qualified intermediary and is not acting for its own account with respect to the account(s) identified on line 8 or in a withholding statement associated with this form **and**
- Has provided or will provide a withholding statement, as required.

b ☐ (If applicable) I certify that the entity identified in Part I has assumed primary withholding responsibility under Chapter 3 of the Code with respect to the account(s) identified on this line 9b or in a withholding statement associated with this form ► .....

c ☐ (If applicable) I certify that the entity identified in Part I has assumed primary Form 1099 reporting and backup withholding responsibility as authorized in its withholding agreement with the IRS with respect to the account(s) identified on this line 9c or in a withholding statement associated with this form ► .....

Part III Nonqualified Intermediary

10a ☐ (All nonqualified intermediaries check here) I certify that the entity identified in Part I is not a qualified intermediary and is not acting for its own account.

b ☐ (If applicable) I certify that the entity identified in Part I is using this form to transmit withholding certificates and/or other documentary evidence and has provided or will provide a withholding statement, as required.

Part IV Certain United States Branches

Note: *You may use this Part if the entity identified in Part I is a U.S. branch of a foreign bank or insurance company and is subject to certain regulatory requirements (see instructions).*

11 ☐ I certify that the entity identified in Part I is a U.S. branch and that the payments are not effectively connected with the conduct of a trade or business in the United States.

Check box 12 or box 13, whichever applies:

12 ☐ I certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this certificate.

13 ☐ I certify that the entity identified in Part I:

- Is using this form to transmit withholding certificates or other documentary evidence for the persons for whom the branch receives a payment **and**
- Has provided or will provide a withholding statement, as required.

Part V Withholding Foreign Partnership or Withholding Foreign Trust

14 ☐ I certify that the entity identified in Part I:

- Is a withholding foreign partnership or a withhholding foreign trust **and**
- Has provided or will provide a withholding statement, as required.

Part VI Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust

15 ☐ I certify that the entity identified in Part I:

- Is a nonwithholding foreign partnership, a nonwithholding foreign simple trust, or a nonwithholding foreign grantor trust and that the payments to which this certificate relates are not effectively connected, or are not treated as effectively connected, with the conduct of a trade or business in the United States **and**
- Is using this form to transmit withholding certificates and/or other documentary evidence and has provided or will provide a withholding statement, as required.

Part VII Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income for which I am providing this form or any withholding agent that can disburse or make payments of the income for which I am providing this form.

Sign Here ▶ ---------- Signature of authorized official ---------- Date (MM-DD-YYYY)

NOTICE TO THIRD PARTY OF SOCIAL SECURITY NUMBER ASSIGNMENTS

PART A

IMPORTANT: THIS INFORMATION IS FOR YOUR USE IN PREPARING WAGE OR TAX REPORTS OR FOR COMPLETION OF YOUR RECORDS	A social security number has been assigned and a social security card mailed to the following person(s) who requested we notify you directly of the number.	
FROM:	APPLICANT	NUMBER
TO:		

SSA REPRESENTATIVE TITLE DATE

PART B

I authorize the Social Security Administration to release information about me to _____ for the purposes of _____

The information to be released will include name and Social Security number. This consent is in effect for_____, or until such time as I withdraw my authorization.

I am the individual to whom the information/record applies or that person's parent (if a minor) or legal guardian. I know that if I make any representation which I know is false to obtain information from Social Security records, I could be punished by a fine or imprisonment or both.

Signature: _____

Date: _____ Relationship: _____

Part 8. NAME COMPRESSION SPECIFICATIONS

FOR "B" NOTICE TAPE CARTRIDGES

The following information may be used to standardize the entity information on your computer program/system so that it is the same as the entity information on the "B" Notice cartridges we've sent to you:

Payee Name Line 1

- **Blank out or eliminate all special characters on this line except ampersands (&), dashes (-) and commas (,).**

- **For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or comma, change it to a blank. Exception: apostrophes (') should be eliminated (instead of being changed to a blank) i.e. O'Hanlon should be OHanlon**

Payee Name Line 2

- **Blank out or eliminate all special characters on this line except ampersands, dashes, and percentage symbols (%).**

- **For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank. Exception: Apostrophes should be eliminated (instead of being changed to a blank).**

Street Address

- **Blank out all special characters on this line except ampersands, dashes, and percentage symbols.**

- **For each position on this line, if a character is not an alpha, numeric, blank, ampersand, dash, or percentage symbol, change it to a blank.**

City

- **Blank out all special characters on this line except ampersands and dashes.**

- **For each position on this line, if a character is not an alpha, numeric, blank, ampersand or dash, change it to a blank.**

Squeeze-and-Left Justify

This command searches for groups of leading blanks and intervening blanks in each payee entity line (payee name lines 1, 2, street address, and city) and removes them. It also left-justifies each line.

For each entity line on the information return:

1) eliminate all leading blanks,

2) if two or more blanks in a row are followed by significant data, eliminate all but one blank and

3) blank fill trailing positions left on the line.

Foreign

Forms 1099 filed on tape cartridge, or electronically, will have the following processing. If the FOREIGN-COUNTRY-INDICATOR is equal to "1" THEN:

- **set the STATE CODE to "." (Note: this code has two positions, the first is a period and the second is a blank) and**
- **set the ZIP code to "00000".**

PART 9. INSTRUCTIONS FOR READING TAPE CARTRIDGES

General

A tape cartridge file will have the following characteristics:

(A) 18 channel Standard Label/EBCDIC with:

(a) odd parity and

(b) a density of 1600 BPI.

(B) Tape cartridges will be ½ -inch tape contained in plastic cartridges which are approximately 4 - inches by 5 -inches by 1 -inch in dimension. Magnetic tape will be chromium dioxide particle based ½ -inch tape.

(C) Tape cartridges are 3480 compatible

(a) Contain 37,871 CPI

(b) Tape thickness - 1.0 or 1.5 mils

Record Length

A tape will be blocked 20, subject to the following:

(A) a record will be 208 tape positions,
(B) all records except the Header and Trailer Labels will be blocked,
(C) a block will be 4,160 tape positions, and
(D) in the event of a short block (less than 20 records), all remaining positions will be filled in with 9s.

Tape Marking Conventions

Header Label:

1. Standard headers will be used. They will be marked VOL1, HDR1, HDR2.
2. The HDR1 record will contain the Data Set Name "O4061211."
3. This record will be 80 positions long.

Trailer Label:

1. Standard trailer labels will be used. They will begin with EOR1, EOR2, EOF1 or EOF2.
2. This label will be 80 positions long.

Tape Mark:

1. Tape marks are used to signify the physical end of the recording on the tape.
2. They follow the header label, and precede and follow the trailer label.

External Label:

A label marked with the Data Set Name "O4061211" will be put on the cartridge(s).

PAYER "A" RECORD

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	AN "A" WILL BE ENTERED.
2-16	ACCESS KEY	15	NUMBER USED BY THE IRS TO GROUP A PAYER'S INFORMATION RETURN TRANSMITTALS.
17-18	SERVICE CENTER	2	TWO DIGIT SERVICE CENTER CODES: BROOKHAVEN 19 CINCINNATI 17 MEMPHIS 49 OGDEN 29 PHILADELPHIA 28
19-27	PAYER'S EIN	9	THE NINE DIGIT NUMBER ASSIGNED BY THE IRS.
28-67	PAYER'S NAME	40	SELF-EXPLANATORY.
68-75	NUMBER OF DOCUMENTS	8	THE NUMBER OF INFORMATION RETURNS WITH MISSING AND INCORRECT TINS ASSOCIATED WITH THIS PAYER. IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
76-83	BWH TIN STATUS 1 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "1" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.

84-91	BWH TIN STATUS 2 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO "2" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
92-99	BWH TIN STATUS 3 CNT	8	THE NUMBER OF DOCUMENTS SENT TO THE PAYER WITH A BWH-TIN-STATUS-IND EQUAL TO EQUAL TO "3" (SEE PAYER "B" RECORD). IT WILL BE RIGHT JUSTIFIED AND ZERO FILLED.
100	FILLER	1	BLANK FILLED
101-104	TAX YEAR	4	TAX YEAR DOCUMENTS WERE SUBMITTED
105-208	FILLER	104	BLANK FILLED

PAYER "B" RECORD

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "B" WILL BE ENTERED.
2-10	TIN	9	THE PAYEE'S TIN.
11	BWH TIN STATUS	1	"1" MISSING TIN "2" NOT CURRENTLY ISSUED TIN "3" INCORRECT NAME/TIN
12-16	TCC	5	TRANSMITTER CONTROL CODE
17-18	DOC TYPE	2	"79" = Form 1099-B ‘‘91" = Form 1099-DIV "92" = Form 1099-INT "95" = Form 1099-MISC "96" = Form 1099-OID "97" = Form 1099-PATR
19-38	ACCOUNT NUMBER	20	PAYEE'S ACCOUNT NUMBER FROM PAYER
39-78	NAME LINE 1	40	PAYEE'S NAME LINE 1
79-118	NAME LINE 2	40	PAYEE'S NAME LINE 2
119-158	STREET ADDRESS	40	PAYEE'S STREET ADDRESS
159-188	CITY	30	PAYEE'S CITY
189-190	STATE CODE	2	PAYEE'S STATE CODE
191-195	ZIP CODE	5	PAYEE'S ZIP CODE

196	TIN INDICATOR	1	"1" = payer indicated EIN "2" = payer indicated SSN "0" = no TIN indicated
197-200	PAYER OFFICE CODE	4	ALPHANUMERIC
201-208	SEQUENCE NUMBER	8	SEQUENCE NUMBER WITHIN PAYER

PAYER "C" RECORD

TAPE POSITION	FIELD TITLE	LENGTH	DESCRIPTION AND REMARKS
1	RECORD TYPE	1	A "C" WILL BE ENTERED
2-33	RECORD COUNTS	32	COUNTS AS DESCRIBED IN POSITIONS 68-99 OF THE PAYER "A" RECORD
34-208	FILLER	175	BLANK FILLED