



Nonprofit Organization Application Instructions

WISCONSIN LOTTERY
2135 Rimrock Road
PO Box 8941
Madison, WI 53708-8941
(608) 267-4804
FAX (608) 264-6644

Carefully read the instructions before completing the forms in this packet.

Please read the Nonprofit Retailer Manual online at wilottery.com to determine if your organization meets the requirements to sell Wisconsin Lottery tickets. This packet includes an application, personal data form, certification form, location information form, electronic funds transfer (EFT) form and a W-9 form.

Form 1 – NONPROFIT ORGANIZATION APPLICATION FOR A TEMPORARY RETAIL CONTRACT FORM

All information requested on the application form must be completed and printed legibly. Please note the following related to specific questions on the application.

- 3. Street Address:** List the street address of your organization. PO Box cannot be used for the physical address.
- 7. Contact Name:** List the person who will be the primary contact with the Lottery for your organization. This person should be able to answer questions about the information submitted on the application, be responsible for placing ticket orders, and receiving tickets during daytime hours.
- 8. Contact Phone:** List the daytime telephone number for the contact person listed in question 7.
- 9. Mailing Address:** Mailings from the Lottery will be sent to this address. This will include legal notices, newsletters, renewals, and new game information.
- 13. FEIN:** Enter your Federal Employer ID number in this space. The number usually begins with 39 and should have 9 digits.
- 14. Wisconsin Tax Number:** Enter the Wisconsin Tax Number that is associated with the Seller's Permit, issued by the Department of Revenue.
- 15. Unemployment Compensation Number:** List the unemployment compensation number issued by the Department of Workforce Development for payments to the Unemployment Compensation Fund.
Note: If your organization has not been issued the numbers requested in 13 or 14, please write "Not Applicable" in the space. Do not leave these spaces blank.
- 16. Status:** Check applicable box and list the date your organization was incorporated or organized.
- 17. Organization Type:** Check the applicable box for the information you are enclosing with the application.
- 19. List Organization Activities:** List other activities sponsored by your organization in addition to selling lottery tickets.
- 20. Officers and Directors:** List names and titles of the officers OR directors if your organization is incorporated. Associations must list the names, titles, and social security numbers of all officers AND directors. A personal data form must be completed by each person listed in section 19. Attach an additional sheet if you have more than four persons.

Form 2 – NONPROFIT ORGANIZATION PERSONAL DATA FORM

A separate copy of this form must be completed by each individual named in Section 19 of the application. If more forms are required, please copy the form. Make sure each form is filled out completely and signed.

Form 3 – NONPROFIT ORGANIZATION CERTIFICATION OF LOTTERY AUTHORIZED AGENT FORM

The authorized agent of the corporation or organization must sign the application.

Form 4 – NONPROFIT ORGANIZATION SELLING LOCATION INFORMATION FORM

List all addresses for locations at which pull-tab tickets would be sold during your contract period. Include the street, city, and zip for each location you are applying for. Any location changes after the filing of your application require an amendment and you must notify the lottery prior to your change.

An organization is permitted to have unlimited selling locations and may sell from more than one location at the same time. A Certificate of Authority (COA) must be on display when and where tickets are being sold.

Form 5 – LOTTERY RETAILER AND NONPROFIT ORGANIZATION ELECTRONIC FUNDS TRANSFER (EFT) AUTHORIZATION FORM

Your organization may choose to pay for tickets upon delivery (COD) by check or money order or by setting up an EFT account. If your organization chooses the option of paying by COD, the COD charge will be added to the amount due for your order.

The advantages of paying by EFT are:

- **It's easy** – Funds are withdrawn on a pre-determined, scheduled day.
- **Save time** – No need for a check or money order.
- **Save money** – No COD charges with EFT.

If your organization chooses the option of EFT, complete the enclosed EFT form. A voided check or deposit slip must be attached to the EFT form. If your organization elects to pay COD, please note "COD" on the EFT form.

Form 6 – W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION

Complete the enclosed Taxpayer Identification Number (TIN) Verification Form to certify that the FEIN you are providing is correct.

GENERAL INFORMATION

The contract and license issued by the Wisconsin Lottery apply only to pull-tab tickets issued by the Wisconsin Lottery.

APPLICATION AND CERTIFICATE OF AUTHORITY (COA) FEES

There is a nonrefundable \$25 application fee. The fee may be paid by EFT or with a check or money order made payable to the Wisconsin Lottery. If paying by check or money order, enclose with the application materials and return to Wisconsin Lottery, Attn: Retailer Contracts, PO Box 8941, Madison WI 53708-8941.

CONTRACT AWARD / CERTIFICATE FEE

When your application has been reviewed and all statutory requirements are met, a contract will be mailed to the contact person listed at the mailing address.

The contract must be signed and returned. There is a \$10 COA fee. If you have elected to use an EFT account, do not enclose the \$10 fee. If you elected COD delivery, enclose a \$10 check or money order made payable to the Wisconsin Lottery. Upon receipt of the signed contract and certificate fee, your Certificate of Authority will be mailed to the contact person.

TICKET ORDER AND DELIVERY PROCEDURES

Nonprofit Organizations will be called using a pre-determined scheduled call. Tickets will be shipped the same day ordered via courier service. Delivery will usually occur the following business day. A shipping address will be confirmed when the first ticket order is placed. All ticket deliveries need to be signed for – tickets will not be left without a signature.

If tickets cannot be delivered to your contact person during the day, organizations may have the tickets delivered to another person or location.

EXAMPLE OF PULL-TAB GAME PRICE PER PACK

Casino Gold II (2,040 tickets at \$0.50 retail)		
Retail sales price		\$ 1,020
<u>Less:</u> Prizes (61.96%)	\$ 632	
Your cost (10%)	<u>\$ 102</u>	
Total Deductions		<u>\$ 734</u>
Your Profit (28.04%)		\$ 286

PAYING FOR LOTTERY TICKETS

You will receive an invoice for your Lottery tickets when they are delivered. You must pay by Electronic Funds Transfer (EFT), check, or money order. Make check or money order payable to the Wisconsin Lottery. COD orders include an additional fee.

The above is just an example. Pull-tab ticket prices for Nonprofit Organizations vary by game. Be sure you know the price of the tickets ordered and be prepared with sufficient funds in your EFT account, or with a check or money order for the correct amount when your tickets are delivered.

Only full, unopened sealed boxes of pull-tab tickets may be returned. If you do not sell all of the tickets you purchase, you may sell them at future events or other locations. You may not transfer them to another retailer. Be sure to take security precautions with your tickets to ensure maximum profits for your organization.

APPLICATION REVIEW

If you have any questions about the application process, please call (608) 267-4804 or (800) 242-7782 and select option 4 for Contracting.

Failure to provide the requested information will delay the awarding of a contract to your organization.

Please refer to the Nonprofit Retailer Manual for other information about your nonprofit account.



Nonprofit Organization Application for a Temporary Retail Contract

WISCONSIN LOTTERY 2135 Rimrock Road PO Box 8941 Madison, WI 53708-8941 (608) 267-4804 FAX (608) 264-6644
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1. Business or Organization Name		2. Business or Organization Email Address	
3. Street Address			
4. City (must be in Wisconsin)		5. Zip Code	6. County Name
7. Contact Name			8. Contact Phone () -
9. Mailing Address (if different from street address)		10. City	
11. State	12. Zip Code		
13. FEIN	14. Wisconsin Tax Number		15. Unemployment Compensation Number

16. Status (check one)
 Wisconsin Nonprofit Corporation
 Wisconsin Nonprofit Organization →
 Date of Incorporation or Organization _____

17. Organization Type (check one)
 Religious
 Charitable
 Service
 Fraternal
 Veterans
 Other organization to which contributions are tax deductible

18. Required Documentation (check appropriate box and attach document to application.)
 Copy of organization's articles, constitution, by-laws or charter enclosed.
 Organization claims eligibility as an "other organization to which contributions are tax deductible." Copy of IRS Letter of Determination enclosed.

19. List Organization Activities (other than Lottery sales)

20. Officers and Directors: List names and titles of all officers and directors; other organizations list names and titles of all officers and directors

Name	Title
Name	Title
Name	Title
Name	Title

21. Has this organization or any of the individuals listed in #20:

- been finally adjudged delinquent on payment of taxes or unemployment reserve fund and still be delinquent? Yes No
- been convicted of, or entered a plea of guilty or no contest to a felony, any gambling-related offense, fraud or misrepresentation in any connection, or a violation of any provision of the Lottery Statute (Ch. 565, stats.) or a rule of the Lottery Board, within the last 10 years, and not been pardoned? Yes No

If any of the above questions are answered "Yes", please attach a separate sheet with complete details.

Signature	Title	Date
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LOTTERY USE ONLY						
Date Received	Control No.	Check Number	DWD Pass	CIB Check	Revenue Pass	Credit Check



Nonprofit Organization Personal Data Form

WISCONSIN LOTTERY
 2135 Rimrock Road
 PO Box 8941
 Madison, WI 53708-8941
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- Please print or type
- Copy/Print if additional forms are needed

NOTE: Form must be completed for each individual listed in #20 of the Nonprofit Organization Application for a Temporary Retail Contract by a, or for any new officer upon renewal.

Organization Name		Individual's Relationship to Organization <input type="checkbox"/> Officer <input type="checkbox"/> Director	
Individual's Full Name		Social Security Number	
Individual's Email Address	Phone Number () -	Date of Birth / /	
Street Address	City	Zip Code	

1. Have you been convicted of, or entered a plea of guilty or no contest to a felony, any gambling-related offense, fraud or misrepresentation in any connection or a violation of any provision under state law (sec. 565.10 Wis. Stats.) or a rule of the Wisconsin Lottery, within the last 10 years and not been pardoned? Yes No
2. Are you an employee of the Wisconsin Lottery? Yes No
- Is any relative living with you an employee of the Wisconsin Lottery? Yes No

NOTE: Relative means spouse, child, stepchild, brother, stepbrother, sister, stepsister, parent, or stepparent.

Disclosure Statement

I, the undersigned, do hereby certify that I have not knowingly made a false statement of material fact or material omission on the application. I understand that untruthful or misleading answers are cause for denial of the application and/or termination of any Lottery contract issued. I authorize the Wisconsin Lottery to investigate any or all matters set forth in this "Personal Data Form" pursuant to the Lottery Act. I understand that further information may be requested of me in regard to this investigation, and I waive all rights or causes of action I may have against the Lottery and/or any other individual or agency disclosing or releasing such information to the Lottery.

Type or Print Name	Title	
Signature		Date

*** Federal Privacy Act Notice:** Completion of this form is required under state law (sec. 565.10, Wis. Stats.), and provides the authority for requesting and using your social security number. Disclosure of your social security number is voluntary. Failure to complete the form may delay processing the application for a Lottery Retailer Contract to which this Personal Data Form will be attached. Form information including social security number will be used to investigate eligibility or continuing eligibility for a Wisconsin Lottery Retailer Contract, and may be disclosed to federal, state and local law enforcement agencies, and federal and state tax authorities.



Nonprofit Organization Certification of Lottery Authorized Agent

WISCONSIN LOTTERY
2135 Rimrock Road
PO Box 8941
Madison, WI 53708-8941
(608) 267-4804
FAX (608) 264-6644

I hereby certify the following as it relates to the application of _____
(Organization Name)
for a Temporary Retailer contract to sell pull-tab tickets:

- (1) That I am an authorized agent of the above-named nonprofit corporation or organization;
- (2) That the information contained in this application for a Nonprofit Organization Temporary Retailer Contract and Certificate of Authority, including this certification by me as an authorized agent of the organization, is true and complete;
- (3) That I understand it is a crime to intentionally make false statements or material omissions in this application for a Temporary Retailer Contract; and that violators may be fined not more than \$10,000 or imprisoned for not more than 9 months, or both;
- (4) That the State of Wisconsin is authorized to investigate the financial records, financial sources, criminal histories and other matters necessary to determine my organization's eligibility for a Temporary Retailer Contract;
- (5) That the organization or corporation:
 - (a) Is a religious, charitable, service, fraternal or veteran organization or an organization to which contributions are deductible for federal or state income tax purposes;
 - (b) Is incorporated in Wisconsin as a nonprofit corporation or is organized in Wisconsin as a religious or nonprofit organization;
 - (c) Has been in existence for at least 3 years preceding this application for a Temporary Retailer Contract;
 - (d) Has at least 15 members in good standing;
 - (e) Operates without profit to its members, and no part of the organization's net earnings inure to the benefit of any private shareholder or individual; and
 - (f) Conducts activities within Wisconsin in addition to selling lottery tickets or lottery shares.

Print Name of Agent	Title of Agent
Signature of Authorized Agent of Corporation or Organization	Date



Nonprofit Organization Selling Location Information

WISCONSIN LOTTERY
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Nonprofit Organization Name _____

Retailer ID# (*Renewals Only*) _____

Please list locations where your organization may potentially sell Wisconsin Lottery pull-tabs during the upcoming year. If you need additional space, please make copies.

Location Name	Street, City, Zip
1.	
2.	
3.	
4.	
5.	
6.	
7.	
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9.	
10.	
11.	
12.	
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15.	
16.	
17.	
18.	
19.	
20.	



Lottery Retailer and Nonprofit Organization Electronic Funds Transfer (EFT) Authorization

For New Applicants and Change Authorizations

WISCONSIN LOTTERY
2135 Rimrock Road
PO Box 8941
Madison, WI 53708-8941
Phone: 1-800-242-7782
Fax: (608) 264-6644

Lottery Retailer Name or Nonprofit Organization Name: _____

Retailer Number (Retailer number is blank for new applicant): _____

I (We) hereby authorize the Wisconsin Lottery to initiate debit / credit entries to the business's designated account as listed below. The Financial Institution has been notified that this account will be subject to EFT transactions.

(check one): Checking account Savings account

Name of Financial Institution _____

City _____ State _____ Zip _____

Account Number _____ ABA Transit Routing Number _____

Effective Date _____

This authority is to remain in full force and effect until the Lottery and Financial Institution have received written notification from the business of its termination in such time and in such manner as to afford the Lottery and the Financial Institution a reasonable time to act on it.

(check one):

- The entire amount of my Lottery direct deposit payment **IS NOT** deposited to a financial institution outside the U.S.
- The entire amount of my Lottery direct deposit payment **IS** ultimately deposited to a financial institution outside the U.S.

For New Applicants/Retailers Only:

Mark the box below that identifies your preferred payment method of the nonrefundable application fee. See instructions for nonrefundable application fee amount.

- I authorize the Wisconsin Lottery to make an electronic fund transfer from my bank account listed on this application for the application fee.
- I will mail a check or money order for the application fee to the Wisconsin Lottery, 2135 Rimrock Rd, PO Box 8941, Madison, WI 53708 or have enclosed a check and understand the application will not be fully processed until the check is received by the Wisconsin Lottery.

For Change Authorizations Only:

Requests for changes are normally made effective for the following week's Friday EFT payment. You may also indicate a later day for the change to be effective.

We will let you know when the switch happens between your old and new accounts. Keep the old account open until we update you.

Type or Print Name	Title
Signature	Date

ATTACH A VOIDED CHECK OR DEPOSIT SLIP FOR THE ACCOUNT TO THIS FORM

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

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

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

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

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

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

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

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their 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 their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or “doing business as” (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

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

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner’s name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3a

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

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

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

Exempt payee code.

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

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

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

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).
- B—The United States or any of its agencies or instrumentalities.
- C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

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

G—A real estate investment trust.

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

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

J—A bank as defined in section 581.

K—A broker.

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

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

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

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 on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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