



Wisconsin Lottery

Application Packet Instructions

*Please read the following instructions carefully **before** completing the forms included in this package.*

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

A \$75 nonrefundable check or money order made payable to Wisconsin Lottery, must be submitted with your application.

The average processing time for a properly completed application is 21 working days from the date the forms are received. To avoid delay in processing your application, please make certain that all forms are complete and signed where required or the application will be returned to you. The forms that must be submitted include:

REQUIRED FORMS

- Lottery Retailer Original Application Form (WL-165), signed by owner.
- Personal Data Form(s) (WL-266), completed and signed by the appropriate individual(s).
- Electronic Funds Transfer (EFT) Authorization (WL-221), signed by owner.
- Certification Form (WL-361), signed by owner.
- W-9 Taxpayer Identification Number (TIN) Verification Form, by owner.

LOTTERY RETAILER CONTRACT APPLICATION FORM

Please type or neatly print the information required.

1. Contract Type. Retailers apply for either a contract to sell instant scratch tickets, pull tab tickets or both.
2. Most retailers apply for a regular year-round contract. This means you commit to selling lottery products 12 months of the year. However, if your business is open to the public less than 12 months a year, you may select a SEASONAL contract.

NOTE: The Wisconsin Lottery may grant special contracts to an individual or a group of individuals or a non-profit organization whose primary function is to provide services to or for individuals who have a physical or mental disability which constitutes or results in a substantial handicap to employment.
3. Lottery Products sold here. If possible provide Retailer ID#.
4. Business Name. Insert the name of your business as it is commonly known and the name of the corporation, if applicable. If the legal name of the business is different, attach an explanation. Fill in the name of the business or organization that intends to sell lottery products. References to "business" apply to an organization, where appropriate.
5. Street Address. Be as specific as possible regarding your business location; do not use a P.O. Box number as this does not identify the location and is insufficient to issue a certificate to your business location.
6. City where business is located.
7. Zip code of business location.
8. County in which business is located.
9. Contact Person. Indicate the person who will be the primary contact (i.e. owner, store manager, head cashier) with the Lottery and who will be available at the business.
10. Contact Phone Number. The telephone number of the contact person at the business location.
11. Owner Name. This individual should be the primary owner of the business and the person completing and signing the form. In the case of multiple owners or an organization governed by a board, this should be the person assuming the responsibility for lottery transactions. List this person first in Section 22, below.
12. The daytime phone # of the owner or chain headquarters.
13. Mailing Address. COMPLETE ONLY IF DIFFERENT THAN THE ADDRESS ABOVE. If the store has a post office box, for example, list here. Mailings, including legal notices, will be sent to the mailing address.
14. Sellers Permit Number. Your Wisconsin Seller's Permit Number issued by the Wisconsin Department of Revenue.

15. Unemployment Compensation Fund Number. This is your state number issued by the Department of Workforce Development (DWD). If your business has employees other than the owners themselves and their family, you probably pay into this fund. Please check your number carefully; it should fill all of the allotted spaces. If your business has no employees, please enter "no employees" in the space.
16. - 18. City, state and zip code of mailing address referenced in Section 13.
19. Federal Employer Identification Number. The number utilized in payment of social security taxes or other federal taxes, also commonly known as a Federal Tax number. If your business has employees or sells alcohol, you should have an FEI number. The number can be found on a Federal Tax Stamp as well as on employee withholding forms and various other tax related documents. This number should contain nine digits.
20. Type of Business. Check ONLY ONE BOX that most accurately describes your business. If none of the descriptions are accurate, mark OTHER and describe your business. Organizations should check the box marked, OTHER.
21. Type of Ownership. Mark the box that most accurately describes your business organization.
22. If business is a sole proprietorship (one owner), the business' legal owner must be listed in this section.
If business is a corporation, ALL officers (president, vice president, secretary and treasurer) OR ALL directors of the corporation must be listed. In addition, all persons having a 5% OR MORE interest in the business must be listed.
If business is an association, each officer AND director of the association must be listed.
If business is a partnership, each partner in the partnership must be listed.
If business is a Limited Liability Company (LLC), all owners, partners or officers of the LLC must be listed.
Attach a separate page if more than three.
23. You MUST check "yes" or "no" for each of the questions listed. If any of the questions are marked "yes," you must attach a separate sheet with details. The fourth part of question #23 on the Contract Application asks about liquor or beer licenses or permits presently or previously held in Wisconsin or any other state. Local liquor licenses and beer permits are included in this and should be identified by a "YES" answer. Please also include the requested supporting information about who issued the license, etc.

The owner must sign and date the application.

PERSONAL DATA FORM

A separate copy of this form must be completed by each individual named in Section 22 of the application. If more are required, please copy the form rather than requesting additional copies. Since a credit check is required, if the retailer is a sole proprietor or partnership, Wisconsin law requires the signature of the individual's spouse to authorize the credit check. Make certain each form is filled out completely and signed.

ELECTRONIC FUNDS TRANSFER FORM

Lottery retailers will be required to pay for lottery tickets via Electronic Funds Transfer (EFT). Please see Questions and Answers about EFT which are included in this packet. After completing the form attach a VOIDED check or deposit slip from the account identified.

CERTIFICATION FORM

Fill in the name of your business and the name of the owner. The owner should sign the form.

TAXPAYER IDENTIFICATION NUMBER (TIN) VERIFICATION FORM

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

FEES

Application must be accompanied by a \$75 nonrefundable application fee. Check or money order should be made payable to the Wisconsin Lottery.

When application is approved, a \$25 Certificate of Authority fee will be collected through your Lottery Electronic Funds Transfer account. Do not include the \$25 fee with your application.

QUESTIONS

Questions regarding the application process may be directed to the retailer hotline: 1-800-242-7782 or 1-608-267-4825.



Lottery Retailer Original Application

WISCONSIN LOTTERY
 2135 Rimrock Road
 PO Box 8941
 Madison, WI 53708-8941
 (608) 267-4804
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CONTRACT TYPE

1. Instant Ticket Pull tab Both Instant and Pull tab
2. Year-Round Seasonal (check one)
3. Were Lottery products sold at the location by a previous owner? Yes No
 If yes, is there an on-line terminal installed? Yes No

4. Business or Organization Name			
5. Street Address			
6. City (Must be in Wisconsin)	7. Zip Code	8. County Name	
9. Contact Name		10. Contact Phone	
11. Owner Name		12. Owner Phone	
13. Mailing Address (if different from street address)		14. Seller's Permit	15. Unemployment Comp
16. City	17. State	18. Zip Code	19. FEI Number

20. TYPE OF BUSINESS <input type="checkbox"/> Bowling Alley <input type="checkbox"/> Grocery Store <input type="checkbox"/> Restaurant <input type="checkbox"/> Convenience Store with Gas <input type="checkbox"/> Liquor Store <input type="checkbox"/> Tavern/Bar <input type="checkbox"/> Convenience Store no Gas <input type="checkbox"/> Pharmacy/Drug Store <input type="checkbox"/> Tobacco Store <input type="checkbox"/> Discount Department Store <input type="checkbox"/> Other (describe) _____			21. TYPE OF OWNERSHIP (check one) <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Non-profit Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation for Profit <input type="checkbox"/> Other (describe) _____	
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22. Owners must be listed (**Corporations** list names and titles of all officers AND any persons owning 5% or more interest in the business; Sole proprietors list the sole proprietor; **Partnerships** list all partners in the partnership; **Limited Liability Companies** (LLC) list all members; and Associations list officers AND directors.) *Attach additional sheets if necessary.*

Name	Social Security Number
Name	Social Security Number
Name	Social Security Number

23. Has this business / organization or prior listed individuals:

Yes No

- ← been finally adjudged delinquent on payment of taxes or unemployment reserve fund and still remain delinquent at the time of application?
- ← 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 violation of the State Lottery statute (ch. 565, Stats.) or a rule of the Wisconsin Lottery within the last 10 years, and not been pardoned?
- ← ever held or applied for or currently hold a gambling or lottery contract or license in Wisconsin or any other state?
 If yes, list license and contract numbers, date issued, to whom, state and status on a separate sheet.
- ← ever held or applied for or presently hold a liquor or beer license?
 If yes, list license numbers and class, date issued, to whom, by whom and status.

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

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



Personal Data Form

WISCONSIN LOTTERY
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 Madison, WI 53708-8941
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 FAX (608) 264-6644

Submit a Personal Data Form (WL-266) for each individual listed on the retailer contract application or new officer on renewal.

- Please print or type.
- Attach additional sheets if necessary.

Business Name _____

1. Individual's Full Name		Social Security Number	Date of Birth / /
Street Address		City	Zip Code
Business Address		City	Zip Code
Business Operational Hours		Business Phone Number ()	
2. Individual's Relationship to Business <input type="checkbox"/> Owner <input type="checkbox"/> Partner <input type="checkbox"/> Principal <input type="checkbox"/> Stockholder (5% or more)			
3. If Partnership, what type? <input type="checkbox"/> Limited <input type="checkbox"/> General		If Partnership, what % owned?	If Stockholder, what % owned?

4. 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 of the Lottery Statute (Ch. 565, Stats.) or a rule of the Wisconsin Lottery, within the last 10 years and not been pardoned? YES NO

INFORMATION IN #5 IS REQUIRED FOR SOLE PROPRIETORS AND PARTNERS IN PARTNERSHIP

5. Individual's Spouse's Name	Social Security Number	Date of Birth / /
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5a. Are you an employee of the Wisconsin Lottery? YES NO

5b. 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: (READ CAREFULLY)

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" may be requested of me in regard to this investigation, and I waive any other individual or agency disclosing or releasing such information to Lottery.

_____	_____
Type or Print Name	Title
_____	_____
Signature	Date

NOTE: IF YOU ARE MARRIED AND SOLE PROPRIETOR OR PARTNER IN A PARTNERSHIP, WISCONSIN LAW REQUIRES AUTHORIZATION BY YOUR SPOUSE TO COMPLETE A CREDIT INVESTIGATION.

I understand that any obligation incurred by my spouse in contracting with the Wisconsin Lottery is an obligation incurred in the interest of the marriage or family. I further understand that any such obligation may be satisfied from our marital property and all property of the incurring spouse. I authorize the Wisconsin Lottery to investigate our financial records and financial sources, as is necessary, in the course of the Lottery's credit check of my spouse. If my spouse is selected to contract with the Wisconsin Lottery, I hereby waive any right I might have to a written notice describing the nature of the credit extended to my spouse by the Wisconsin Lottery.

_____	_____
Type or Print Name	Title
_____	_____
Signature	Date

*** Federal Privacy Act Notice:** Completion of this form is required pursuant to s. 565.10, Wis. Stats. The authority for requesting and using your social security number is s. 565.10, Wis. Stats. The 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. From 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.



Lottery Retailer Electronic Funds Transfer (EFT) Authorization

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

Lottery Retailer Name: _____

I 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 transaction.

(check one)

Checking account

Savings account

Name of Financial Institution _____

City _____ State _____ Zip _____

Account Number _____ Routing Number _____

(check one)

The entire amount of my Lottery direct deposit payment **IS** ultimately deposited to a financial institution outside the U.S.

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

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.

Person Authorized To Bind The Retailer

Name (Please Type or Print)

Signature

Date

Fax completed form to: (608) 267-4565

ATTACH A VOIDED CHECK OR DEPOSIT SLIP FOR THE ACCOUNT HERE

Frequently Asked Questions and Answers by Lottery Retailers Regarding Electronic Funds Transfer

1. What is Electronic Funds Transfer (EFT)?

EFT is a process by which a retailer's bank account can be automatically debited and credited with permission from the account holder without having to write and mail a check. The system uses the telecommunications network of the Federal Reserve to link a retailer's bank with the Lottery's bank. An automated clearinghouse (ACH) routes funds to their proper accounts.

2. What are the advantages for me in using the EFT system?

- You are assured the funds are received by the Lottery.
- You will know exactly when your account will be debited as the transaction will occur at the same time every week.
- The cost of writing and mailing a check is eliminated.
- Your on-line account may be credited if the Lottery Division owes you money for cashing instant or on-line tickets in an amount over sales for the week.

3. Do I have to participate in EFT?

Yes. All lottery retailers are required to participate in the EFT system.

4. Is a separate Lottery account required?

You may use an existing business account or, if you desire, open a separate account. There may be some advantages to using a separate account for Lottery transactions, such as: it separates Lottery funds from your business or personal funds. However, your bank may charge for maintaining this type of account. You should weigh the pros and cons of a separate account.

5. Can I use my present bank for EFT?

Yes. Any Wisconsin bank is acceptable. If your bank has any questions, have them contact the Lottery.

6. What do I have to do to authorize EFT transactions?

Simply notify your bank that your account will be subject to EFT transactions by the Lottery. Complete the EFT Authorization form (WL-220) and attach a voided check or deposit slip. Return the form with your application.

7. How much will EFT service cost me?

The Lottery pays the transaction initiation fees. The transaction charges and service charges that you will pay vary from bank to bank. In most cases, these charges are very reasonable.

8. Whose name should be on the account?

The account you use for Lottery transactions should be in the name of the business or organization that is applying for a retailer contract.

9. Can I earn interest on the account?

You should check with your bank regarding the use of an interest bearing account for Lottery EFT transactions. Some accounts, such as NOW accounts, cannot be used for EFT.

10. Can this account be used by the Lottery to monitor my financial activities?

No. The Lottery can only debit or credit your account. The Lottery has no way of monitoring your bank activities or balances.

11. How much money should I keep in the account?

The money in your account must be at least equal to the amount you currently owe the Lottery. It would be advisable to maintain a "cushion" to protect against bank charges or other situations. If less than the amount due the Lottery is available in your account, the system will reject the withdrawal.

12. When must money be deposited in the account?

The funds required must be deposited to your Lottery account no later than the close of business on the day before the EFT sweep occurs. You should check with your bank to determine the cutoff time for deposits to be posted for that day as well as when they post debits.

13. What happens if the amount in my account is not sufficient to cover the EFT withdrawal?

Insufficient funds at the scheduled time of an EFT sweep results in a Non-Transfer of Funds (NFT), which is similar to bouncing a check. Insufficient funds may result in the suspension of your Lottery contract, and you will be assessed a service fee. Subsequent NFT situations could result in suspension or termination of your contract.

14. Can third party checks be deposited in the account?

Checks can take a number of days to clear and become "good" money. If checks are deposited in the EFT account, you should take into account the fact that it may be several days before it will be available to cover any withdrawals.

15. What if I have a problem with the EFT system?

As indicated earlier, the toll-free number should be used to communicate to the Lottery's accounting staff. Call the Lottery Division toll-free number when problems arise.



Certification Form

Application for Lottery Retailer Contract

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

Retailer Name: _____

I hereby certify that all information contained in this application and attached forms is true and complete. I understand that no person may intentionally make a false statement or material omission in any disclosure statement required to obtain, retain or renew a Lottery Certificate of Authority. I understand that any person found in violation can be fined not more than \$10,000 or imprisoned for not more than 9 months, or both. I authorize the State of Wisconsin to investigate the financial records, financial sources, criminal history and other matters necessary for obtaining a contract to sell lottery products. By my signature, I certify that I have read and comply with these conditions.

Owner Name: _____

Owner Signature: _____

Title: _____

Date: _____

By signing the filled-out form, you:

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

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

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

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

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

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

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part 1 of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 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 Income, 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) written or printed on the line for a FATCA exemption code.

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov 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.

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

Privacy Act Notice

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