



Retailer Application Forms

Thank you for your interest in becoming a Kansas Lottery Retailer. Attached are the necessary forms for you to fill out. They include:

- **Business Information Data:** First 3 pages.
- **Personal Data Sheet:** A Personal Data Sheet must be filled out by each owner, partner, principal, director, officer, board member, etc, connected with the company or anyone owning 5% or more in the business.
- **Retail Location Sheet:** Fill out a form for each location adding Lottery.
- **Automatic Payment Authorization Form:** Fill out a form for each location adding Lottery. A voided check is required with this form.
- **W-9 Form**

Fill out all forms completely. If you have any questions, call the Lottery at **1-800-322-5688**. **Attach a \$150 check or money order for each location. This is a non-refundable fee.** Mail completed forms and application fee to:

Kansas Lottery
ATTN: Retailer Services Department
128 N. Kansas Ave
Topeka, KS 66603-3638

How the process works:

Upon receiving all completed application forms and fees, the Kansas Lottery will conduct a criminal background and tax checks on your business and all owners, principals, directors, officers, board members, etc. that are part of the business. The Lottery will also survey your business location for compliance with the requirements of Title II of the Americans with Disabilities Act (ADA).

Approval to be a Lottery Retailer is granted when your business passes **both** the criminal background and ADA compliance checks.

After your business has been approved, the Kansas Lottery will order the necessary communications equipment to be installed in your business. **Remember, each location must have a "Clean" electrical outlet available for the Lottery terminal.** A "clean" power electrical outlet is one that does NOT have another source requiring a significant draw of power (i.e. neon light, compressor, electrical element, etc.). You can usually begin selling Lottery products within 5 days after the communications equipment is ordered for your business. Also, during this time frame, a Kansas Lottery All-Games Contract will be sent to you for your approval and signature.

Need assistance?

Assistance in becoming a Kansas Lottery Retailer is just a phone call away. Just dial the Kansas Lottery Retailer Hotline @ **1-800-322-5688**. You may Email us at: mike.todd@kslottery.net or barbara.martin@kslottery.net

KANSAS LOTTERY APPLICATION FOR LOTTERY RETAILER

MAKE FEE PAYABLE TO THE KANSAS LOTTERY Amount \$ _____ Attached

APPLICATION FEE IS \$150.00 PER SELLING LOCATION
(This is a non-refundable fee)

NOTE: Please type or print legibly. Read application instructions before completing. If application is for multiple locations (i.e., a chain store), only one Lottery Application needs to be submitted. However, a Retailer Location Sheet must be submitted for each location.

1. Legal Business Name: _____

Legal Business Address: _____
(Physical Street Address of Business. DO NOT LIST A P.O. BOX)

(City State Zip County)

MAILING ADDRESS (If different from above)

(no. and street)

(City State Zip County)

If the business name is different from the store name, just use the business name (e.g., DBA CORP). The store name (e.g., XYZ Market) is to be included on the Retailer Location Sheet.

If you are a multiple location retailer, such as a chain store, the address must be that of the headquarters of the business, with the address of each outlet shown on the Retailer Location Sheet to be completed for each retail outlet. Similarly, if you are a single location outlet but the address is different from the retail outlet or "store" address, show the business address. The "store" address is to be shown on the Retailer Location Sheet.

Only include the mailing address if it is different from the business address.

2. NUMBER OF LOCATIONS: _____

If it is a single location outlet indicate "1". If multiple locations, indicate the total number of locations for which you are applying to sell lottery tickets. Be sure that a Retail Location Sheet is filled out and fee included for each of the locations.

3. KANSAS BUSINESS ENTITY# (If CORPORATION or LLC or LLP or ENT): _____

If you file a Corporate Tax Return in Kansas, indicate your Kansas Business Entity Number. This number is assigned by the Secretary of State's Office.

4. KANSAS WITHHOLDING TAX#: _____

This is the registration number issued by the Kansas Department of Revenue as shown on your Withholding Tax Certificate. Be sure to attach an explanation if you do not have such a number.

5. KANSAS SALES TAX#: _____

This is the registration number issued by the Kansas Department of Revenue shown on your Sales Tax Certificate. If you do not have such a number, please attach a statement explaining why your business is not subject to sales tax.

6. FEDERAL EMPLOYER I.D. (FEIN) #: _____ This is the same number you list on Form W-9 (attached) or attach an explanation if you do not have such a number.

7. RETAIL LIQUOR/EXCISE NUMBER or CEREAL MALT BEVERAGE (CMB) #: _____

8. UNEMPLOYMENT INSURANCE TAX#: _____

HAVE YOU HELD ANY OTHER STATE REGISTRATION TAX NUMBERS DURING THE PAST FOUR YEARS OTHER THAN THOSE LISTED ABOVE?

____ Yes _____ No

If yes, please list on a separate sheet.

9. TYPE of Business: _____
(Enter code from below)

Please indicate the type of business by entering a code from Standard Industrial Code (SIC) indications below.

- 5331 – General Merchandise – retail store carrying general line (Ex. Variety and Department Stores).
- 5411 – Grocery -- supermarkets carrying full line.
- 5412 – Convenience with gas – retailer primarily carrying a limited line of various products.
- 5413 – Convenience without gas – retailer primarily carrying a limited line of various products.
- 5541 – Gas Stations – gasoline service stations primarily engaged in selling gasoline.
- 5812 – Eating Places – establishments primarily engaged in retail sale of prepared food.
- 5813 – Drinking Places – establishments primarily engaged in the retail sale of drinks, for consumption on the premises.
- 5912 – Drug Stores – Establishments engaged in the retail sale of prescription drugs and patented medicines.
- 5921 – Liquor Stores – store primarily engaged in the retail sale of packaged alcoholic beverages for consumption off the premises.
- 7933 – Bowling Centers – establishments primarily engaged in bowling lane/equipment rental.
- 8641 – Fraternal Organizations – Non-Profit businesses: American Legion, BPOE, FOE, VFW, etc.
- 9837 – Bingo Parlors – establishments primarily engaged in the sale of Bingo cards.
- 9999 – Misc. – Retailers that do not fall under the other 12 code descriptions.

10. DATE BUSINESS WAS ESTABLISHED: _____

11. TYPE OF ORGANIZATIONS: _____
(Enter code from below)

Please indicate your type of organization by using the following codes:

- | | | |
|--------------------------|---------------------------------|---|
| 01 – Sole proprietorship | 03 – Corporation | 05 – (LLC) Limited Liability Company OR |
| 02 – Partnership | 04 – Unincorporated Association | (LLP) Limited Liability Partnership |

12. LIST BELOW ALL NAMES AND TITLES AS REQUIRED PER TYPE OF ORGANIZATION DEFINED IN THE INSTRUCTIONS BELOW.

SOLE PROPRIETORSHIP: The owner. If owned by a husband and wife, both names must be included.

PARTNERSHIP: Each partner of the organization.

LLC/LLP/CORPORATION: Each Officer, each Director, and each Member/Partner of the organization/company.
Or any stockholder who owns 5% or more of the stock in the organization/company.

UNINCORPORATED ASSOCIATION: Each Officer and each director of the association.

13. Each person listed below MUST complete a Personal Data Sheet.

If additional space is needed, please attach a separate sheet.

- | | |
|-----------|-----------|
| (1) _____ | (4) _____ |
| (2) _____ | (5) _____ |
| (3) _____ | (6) _____ |

IF ANY OF QUESTIONS 14 OR 15 ARE ANSWERED "YES", PLEASE ATTACH A SEPARATE SHEET WITH COMPLETE DETAILS.

14. Has any owner, partner, officer, director or member of this business/organization ever been convicted of a felony in Kansas or any illegal gambling activity in Kansas or any other jurisdiction or ever been found to have violated the provisions of the Kansas Lottery Act or any rules or regulations adopted under said act?

YES _____ **NO** _____

(Offenses): Explain in detail if you answer "yes". All felony convictions or illegal gambling convictions must be reported whether such offenses took place in Kansas or elsewhere.

If "yes", has it been at least 10 years since completion of the sentence or probation?

YES _____ **NO** _____

15. Does this business/organization, or any owner, partner, officer, director, or member thereof, owe any past due taxes, interest, or penalties to the State of Kansas or to any taxing subdivision where the business/organization will sell lottery tickets?

YES _____ **NO** _____

(Tax delinquencies): Explain in detail if your answer is "yes".

16. To the best of my knowledge the location(s) identified in this application are certified to be in compliance with Title III of the Americans with Disabilities Act (ADA)?

17. NAME AND TITLE OF PERSON TO CONTACT ON LOTTERY MATTERS: _____
(Print Name & Title)

(Contact person): This should be the individual who is authorized to speak for the business concerning lottery ticket sales. In an individual proprietorship, this would be the proprietor. In a corporation or other such entity, a chief executive or some other highly placed officer would ordinarily be shown as the contact person.

18. PHONE NUMBER: (_____) _____ - _____ please include the area code.
Should be the phone number of the contact person.

19. I understand and agree that if approved as a Lottery retailer, satellite and/or radio communications equipment will be installed on the roof and/or other part of the retailer location(s) described herein, as solely determined by the Lottery, its employees, or vendor(s) under contract with the Lottery.

I declare (or verify, certify, or state) under penalty of perjury that the foregoing is true and correct.

Type or Print Name	Title

Owners Signature	_____/_____/_____ Date

PERSONAL DATA SHEET OF LOTTERY APPLICATION

- The **SOLE OWNER, EACH PARTNER, EACH OFFICER, EACH DIRECTOR, EACH MEMBER** or **PERSONS OWNING 5% OR MORE IN THE BUSINESS** are required to complete a Personal Data Sheet.

MAKE COPIES FOR EACH PERSON

Note: this form must be completed by each person listed in item 13 of the retailer application. Please type or print legibly.
Be sure to complete all items and return with the application.

Business name: _____		Business Address/City/State/Zip: _____	
Individual's Name: _____	Home Phone: (____) _____		
(Last)	(First)	(Middle)	
Home Address _____		_____	
(No. & Street)		(City, State, Zip)	(County)
Work Phone: _____	Date of Birth: ____/____/____	Social Security #: _____	Sex: _____
(____) _____	____/____/____	____-____-____	F M
Driver's License #: _____	State Where Driver's License Issued: _____		

LIST ALL OTHER NAMES BY WHICH YOU HAVE BEEN KNOWN: (maiden name, if previously married, indicate spouse's name and Social Security Number, aliases, etc.)

Your Relationship

To Business: _____ Owner _____ Spouse _____ Partner _____ Corporate Officer/Director
_____ Member _____ Stockholder (5% or more) _____ What % owned

HOW LONG HAVE YOU BEEN A RESIDENT OF KANSAS? Years _____ Months _____ Not a resident _____

- **If you have been a Kansas Resident for less than 5 years, list ALL previous addresses. (use separate sheets if necessary)** _____

Have you filed individual income tax returns in Kansas during each of the last three years? _____ YES _____ NO
If NO, please explain. _____

DISCLOSURE STATEMENT

I understand that untruthful or misleading answers are cause for denial of the application and/or termination of any Lottery Retailer Contract granted. I authorize the Executive Director of the Kansas Lottery, or the Director's designee to investigate any or all matters set forth in this Personal Data form including but not limited to my financial records, financial sources, and criminal history as necessary for entering into a contract for a Lottery Retailer, and to disclose such information to the owner or any partner, officer, director or person owning 5% or more of stock (if corporation) of the above named business if deemed necessary by the Lottery. I understand that further information may be requested of me in regard to this investigation.

_____/_____/_____
Signature **Date**

OATH

I have not been convicted of a felony in Kansas or any other jurisdiction within the previous ten years unless at least ten years have passed since satisfactory completion of the sentence or probation imposed by the court for each such felony; have not been convicted of illegal gambling activity in Kansas or any other jurisdiction and have not been found to have violated the provisions of the Kansas Lottery Act or any rule or regulation adopted under the Kansas Lottery Act. I am current in payment of all taxes, interest and penalties owed to any taxing subdivision where I will sell tickets; I am current in filing all applicable tax returns; and I am current in the payment of all taxes, interest and penalties owed to the State of Kansas.

I declare (or verify, or certify, or state) under penalty of perjury that the foregoing is true and correct.

Print Name **Title**

_____/_____/_____
Signature **Date**

RETAIL LOCATION SHEET

THE KANSAS LOTTERY
128 N. Kansas Ave
Topeka, Kansas 66603-3638

Note: PLEASE TYPE OR PRINT LEGIBLY. ONE OF THESE FORMS MUST BE COMPLETED FOR EACH LOCATION APPLYING TO SELL LOTTERY TICKETS.

1. STORE NAME:

2. STORE ADDRESS:

(Number and street)

(City)

(State)

(Zip)

(County)

3. LOCATION PHONE NUMBER:(_____) _____ - _____

4. CONTACT PERSON: _____

5. ALTERNATE PHONE NUMBER: (_____) _____ - _____

6. TYPE OF BUSINESS: _____
(Enter code from below)

5331 – General Merchandise
5412 – Convenience w/Gas
5541 – Gas Station
5813 – Drinking Places
5921 – Liquor Store
8641 – Fraternal Organization
9999 – Other than those listed

5411 – Grocery
5413 – Convenience w/o Gas
5812 – Eating Places
5912 – Drug Store
7933 – Bowling Center
9837 – Bingo Parlor

7. Kansas Sales Tax#:

8. Federal Employer I.D. (FEIN)#:

9. Kansas Business Entity#:

10. Kansas Withholding Tax#:

11. Liquor Excise Tax/CMB#:

12. Signature: (signature must be of one of the following people)

Owner
Partner
Officer/ Director

Signature

Title

Date

AUTOMATIC PAYMENT AUTHORIZATION

Business Name: _____

Ret#: _____
(FOR LOTTERY USE ONLY)

I (we) hereby authorize The Kansas Lottery, hereinafter called Lottery, to initiate debit and/or credit entries to my/our

_____ Checking Or _____ Savings Account

indicated below, and the bank named below, hereinafter called DEPOSITORY, to debit and/or credit the same such account.

BANK NAME _____

CITY _____ **STATE** _____ **ZIP** _____

DATE OPENED _____

This authorization is to remain in full force and effect until LOTTERY and DEPOSITORY have received written notification from me (or either of us) of its termination in such time and in such manner as to afford LOTTERY and DEPOSITORY a reasonable time to act on it:

Name	Signature	Title
_____	_____	_____
Name	Signature	Title

Please attach a **VOID CHECK**

FOR LOTTERY OFFICE USE ONLY:

PRE-NOTE DATE: ____/____/____

Transit Routing Number _____ BY: _____

Account Number _____ CONFIRM: _____

Effective Date _____

MAIL TO: KANSAS LOTTERY or FAX TO: 785.291.3654
ATTN: RETAILER SERVICES
128 N. KANSAS AVE
TOPEKA, KS 66603-3638



Application Checklist

Here is a quick checklist of application items that are required by the Kansas Lottery to begin the application process.

Need assistance?

Call the Retailer Hotline @ 1-800-322-5688 (ask for Retailer Services)

Or

Email us at;

mike.todd@kslottery.net or barbara.martin@kslottery.net

1. **Business Information Data Form (3 pages)** completely filled out and signed.
2. **Personal Data Form (1 page)** completely filled out and signed. One form is required for each person listed in section 13 of the Business Information Data Form.
3. **Retail Location Form (1 page)** completely filled out and signed. One form is required for each location adding Lottery.
4. **Automatic Payment Authorization Form (1 page)** completely filled out and signed. **You are required to attach a voided check.**
5. **W-9 Form (1 page)** completely filled out and signed.
6. Non-refundable application fee of **\$150 for each location adding Lottery**. Fee may be paid by check or money order.

Please Mail, Email, or Fax the completed forms to:

(the \$150 application fee should be mailed to the physical address below:

Kansas Lottery
ATTN: Retailer Services Department
128 N Kansas Ave
Topeka, KS 66603-3638

mike.todd@kslottery.net **OR**
barbara.martin@kslottery.net

FAX#785.291.3654

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Social security number										

or

Employer identification number										

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

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

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

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

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

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?* on page 2 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. However, the IRS prefers that you use your SSN.

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below indicate 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. 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* on page 2.

*Note. 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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS 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 contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.