

Instructions for Completing Forms

It is not necessary to employ any person, agency or organization to assist you in filing this application. Beware of persons claiming to be able to assist you in securing action on your application. Should you choose to employ any individual to assist you in the process, please be aware that the payment of money or other things of value does not guarantee license approval.

Please carefully read and follow all instructions before filling out the application. All sections and questions contained in the application package must be completed, signed, dated and notarized. Incomplete or inaccurate answers may be cause for delay. The DC Lottery can provide notary services at no charge. If you have any questions, please contact the Licensing Department at 202-645-8041.

NOTE: A separate application must be submitted for each retail location.

FORM A - License Application (Corporate and Personal Data)

A. Application Category: Check pertinent application category.

Name of Corporation, Partnership, or Sole Ownership: Type or print the name of your business as it appears on business license and tax forms.

Trading name, if different from above name: If the name of your business is different than that listed above, enter the information here.

Business Street Address: Enter the address where your business is physically located.

City, State, and Zip Code of business: Enter city, state, and zip code where business is located.

Business phone number and home number: Enter business, home, and cellular phone numbers.

Contact person: Enter primary contact person that the DC Lottery Board should contact for business purposes.

Email Address: Enter email address for primary contact person.

Federal Taxpayer ID #: Enter your Federal Taxpayer identification number (if applicable).

Ward: Enter the ward where your business is located.

D.C. Taxpayer ID #: Enter your D.C. Taxpayer's ID number. (Sales Tax ID number)

B. Date business started: Enter date business started.

Type of Business Code: Indicate type of business by checking appropriate box on Form A. Out of state corporations must submit Certificate of Good Standing from D.C. Department of Consumer and Regulatory Affairs. If corporation, enter date incorporated.

Standard Industrial Classification (SIC) Code: Enter code that best describes your business.

(4444) CHECK CASHING

(5200) DEPARTMENT STORE

(5251) HARDWARE

(5411) SUPERMARKET (5 PLUS REGISTERS)

(5413) GROCERY STORE (104 REGISTERS)

(5414) CONVENIENCE STORE (W/OUT GAS)

(5415) CONVENIENCE STORE (WITH GAS)

(5460) RETAIL BAKERY

(5461) DONUT SHOP

(5530) AUTO SUPPLY STORE

(5541) GAS RETAILER (WITH GARAGE)

(5542) GAS RETAILER (NO GARAGE)

(5544) TRUCK STOP

(5812) RESTAURANT

(5813) BAR/TAVERN/LOUNGE

(5814) RESTAURANT (SELLING IN BAR)

(5815) DELI

(5816) PIZZA PARLOR

(5817) FAST FOOD

(5912) DRUG STORE

(5921) LIQUOR STORE

(5943) STATIONARY/GIFT SHOP

(5993) SMOKE SHOP

(5994) NEWS STAND

(5999) MISCELLANEOUS

(7777) MALL INFORMATION KIOSK

(7832) THEATER

(7933) BOWLING ALLEY

(7960) CARD PARLOR

(7962) BINGO PARLOR

(7963) POOL/BILLIARD PARLOR

(7995) VIDEO STORE

(7999) MISCELLANEOUS AMUSEMENT/REC.

Instructions for Completing Forms

- C. Business Facility:** Please indicate if your business location is owned or leased. Check appropriate box.
Number of days open per week: Enter number of days your business is open.
Hour/Day: Enter hours of operation (what time you open and what time you close).
Certificate of Occupancy: Enter Certificate of Occupancy number.
- D. Multiple Locations:** If owners have more than one location, check appropriate box. If yes, enter how many. If any of these locations are licensed lottery agents, please list them. If any of the owners of your business have held a lottery license within the last five years, please list them.
- E. Information for owner, partner, or principal officer with signature privileges based on type of corporation:** List name (last and first), social security number, date of birth, title, home address (number and street, city, state, and zip code).
- F. Has any owner, partner, or principal officer of the establishment, including any person named on the application, been convicted of, or pled guilty to, a felony, for which he or she either has not received a pardon or has not been released from parole or probation, within five years of the date of this application?** Check appropriate box. An answer of yes will constitute automatic denial.
- G. Attach copy of valid Drivers License or Passport.**
- H. Disclosure Statement:** Please read this statement carefully. By signing this disclosure statement, you allow the DC Lottery Board to access your credit, personal and business records, criminal history, and other matters germane to your application. Sign where indicated in the presence of a Notary Public.

FORM B - Agreement

The D.C. Official Code §3-1315 requires that the District of Columbia be indemnified and held harmless against all actions, claims and demands of any kind or nature which may be brought as a result of the Office of Lottery and Charitable Games issuing your business a license.

FORM C - Clean Hands Before Receiving a License or Permit Certification Form

This form certifies that your business does not owe the District of Columbia Government more than one hundred (\$100.00) as a result of past due taxes, fines, penalties or interest. The DC Lottery will conduct an investigation to ascertain the veracity of the information contained in this form.

FORM D - License Agreement

Agreement between the DC Lottery Board and Sales Agent.

FORM E- Agent Requirements and Responsibilities

All DC Lottery sales agents must adhere to the following Requirements and Responsibilities. Thoroughly read the Requirements and Responsibilities form. Sign and date the last page and return the original with your application packet.

License Application | Corporate Data

Date _____

Check application category:

- New License License Renewal
 Change of Ownership Change of Address

A.
Please Type or Print

Name of Corporation, Partnership, or Sole Ownership		Cell Phone No.
Trading name, if different from above		Home Phone No. (Principal)
Business Street Address		Business Phone No.
City	State	Zip Code
Contact Person		Email Address
Federal Taxpayer ID #	Ward	D.C. Taxpayer ID # (Sales Tax #)

B.

Date Business Started _____

Form of Business Organization (check one)

Corporation _____
Out of state corporation must submit Certificate of Good Standing from D.C. Department of Consumer and Regulatory Affairs.

LLC Assoc., Fraternal, or Civic (non-profit)

Sole Ownership Partnership

Other (specify) _____

SIC Code (Refer to instructions for code)

C.

Business Facility (Check appropriate box)

Own Lease

_____ Number of Days Per Week

_____ Hours of Operation

_____ (Open/Close)

Certificate of Occupancy # _____

Date Certificate Issued _____

D.

Do the owners of this business have more than one retail location? _____ If yes, how many? _____

Are any of these presently licensed as lottery agents? _____ If yes, list: _____
 (attach additional sheet if necessary)

Have any of the owners of this business held a lottery license within the last 5 years? _____
 If yes, list: _____
 (attach additional sheet if necessary)

License Application | Corporate Data

E. List the requested information for Owner, Partner or Principal Officer, with signature privileges based on type of Corporation.

Name Last	First	S.S. Number	Date of Birth	Title	(Check if applicable) <input type="checkbox"/> Black <input type="checkbox"/> Native American <input type="checkbox"/> Hispanic <input type="checkbox"/> Caucasian <input type="checkbox"/> Asian/Pacific <input type="checkbox"/> Korean <input type="checkbox"/> Asian/Indian <input type="checkbox"/> Other
Home Address: Number and Street		City State	Zip Code		
Name Last	First	S.S. Number	Date of Birth	Title	(Check if applicable) <input type="checkbox"/> Black <input type="checkbox"/> Native American <input type="checkbox"/> Hispanic <input type="checkbox"/> Caucasian <input type="checkbox"/> Asian/Pacific <input type="checkbox"/> Korean <input type="checkbox"/> Asian/Indian <input type="checkbox"/> Other
Home Address: Number and Street		City State	Zip Code		
Name Last	First	S.S. Number	Date of Birth	Title	(Check if applicable) <input type="checkbox"/> Black <input type="checkbox"/> Native American <input type="checkbox"/> Hispanic <input type="checkbox"/> Caucasian <input type="checkbox"/> Asian/Pacific <input type="checkbox"/> Korean <input type="checkbox"/> Asian/Indian <input type="checkbox"/> Other
Home Address: Number and Street		City State	Zip Code		

F.
Has any owner, partner, or principal officer of the establishment, including any person named on the application, been convicted of, or pled guilty to, a felony, for which he or she either has not received a pardon or has not been released from parole or probation, within five years of the date of this application?
 Yes No An answer of "YES" will automatically disqualify applicant.

G.
Attach a copy of valid Driver's License or Passport
 DL or Passport # _____ Exp. Date _____

H.
I HEREBY CERTIFY that there are no misrepresentations or falsifications in the information stated in this application. I authorize the DC Lottery to obtain credit, personal and business records, criminal history, and other matters, which may assist DC Lottery in making a decision on this application. I am aware that false or misleading statements or failure to provide required data will be cause for rejection of my application to become a Lottery agent.

Signature of Applicant (Person authorized to sign for the business) _____

Subscribed and sworn to before me, this _____ day of _____ 20_____

Notary Public _____

My Commission expires _____

RETAILER BULLETIN NO. 97-0001

March 2, 1997

IT'S THE LAW

(March 10, 1981, D.C. LAW 3-172)

No Lottery or daily numbers game tickets shall be sold at other than the price fixed by the DC Lottery, and NO sale shall be made by other than licensee or his employee. Lottery tickets shall ONLY BE SOLD TO PERSONS 18 YEARS OLD OR OLDER. Any person convicted of violating this section shall be subject to a fine not to exceed \$1,000 or imprisonment not to exceed 6 months, or both.

If you are considering selling your business, your lottery license is not transferable. The Office of Lottery and Charitable Games can only issue a lottery license to new owners upon submission and approval of the required License Application Forms. An application for license must be filed 45 days prior to actual change of ownership.

Any activity incurred under the license issued to your business becomes YOUR liability. Please do not risk violations that could result in financial liabilities, fines and/or imprisonment.

I have read and understand the above. I understand a penalty of up to \$1,000 and/or revocation of license will be assessed for violation of the above.

Signature

Date

LOTTERY INDEMNIFICATION AGREEMENT

In accordance with the requirement of D.C. Official Code §3-1315, _____,
(Corporation Name)

doing business as, _____ agrees to indemnify and to save harmless the
(Trade Name)

District of Columbia against any and all actions, claims, and demands of whatever kind or nature which the District of Columbia may incur by reason of or in consequence of the Office of Lottery and Charitable games

issuing _____ a license.
(Corporation Name)

Licensee Signature

Title

Date

Clean Hands Before Receiving a License or Permit Act Certification Form

This Certification Form is required to be completed and submitted with any new or renewal DC Lottery Agent or Supplier application, pursuant to the Clean Hands Before Receiving a License or Permit Act of 1996. Effective May 11, 1996 (D.C. Law 11-118, D.C. Code §47-2861 et seq.). Any false information provided would require the Office of Lottery and Charitable Games to take immediate action to deny, suspend, or revoke the license for which you are now applying. Please read this form carefully and completely before signing.

I, _____, as _____
(Name) (Owner/Partner/Corporate Officer)

certify that _____, trading as _____
(Corporate name) (Trade name)

at _____ using business tax number, _____
(Business address) (Fed/D.C Taxpayer ID or S.S. #)

as of this date does not owe more than one hundred dollars (\$100.00) to the Government of the District of Columbia as a result of:

1. Fines, penalties or interest assessed pursuant to Chapter 8 of Title 8; (LITTER CONTROL ADMINISTRATION)
2. Fines or penalties assessed pursuant to Chapter 9 of Title 8; (ILLEGAL DUMPING ENFORCEMENT)
3. Fines, penalties or interest assessed pursuant to Chapter 18 or Title 8; (CIVIL INFRACTION ACT)
4. Past due taxes;
5. Past due District of Columbia Water and Sewer Authority service fees; or
6. Fines or penalties assessed pursuant to Chapter 23 of Title 50; (TRAFFIC ADJUDICATION ACT)

I understand that if I knowingly provide any false information on this Certification Form, the Office of Lottery and Charitable Games will move to deny the license for which I am applying. I further understand that the DC Lottery and Charitable Games Control Board may conduct an investigation to ascertain the veracity of the information contained in this Certification Form.

I understand that this Certification Form is now required as part of my application for a license and that by completing it, I am not guaranteed that my application will be approved.

Signature and Title Date

Date

Business Telephone No.

LICENSE APPLICATION AGREEMENT

The submission of a DC Lottery license application does not guarantee that a license will be issued. Applications are reviewed to determine the applicant's ability to serve the economical and efficient operation of a lottery through the sale of lottery tickets. The issuing of a Lottery license is within the discretion of the Office of the Chief Financial Officer of the District of Columbia and the Executive Director of the DC Lottery depending on the Lottery's judgment regarding: (1) accessibility of the business to individuals with disabilities; (2) financial stability and responsibility of the business; (3) the sufficiency of existing licenses to serve public convenience and (4) the volume of expected sales. A license issued by the Office of Lottery and Charitable Games is not transferable or assignable.

ALL DC Lottery SALES AGENTS MUST ADHERE TO THE FOLLOWING REQUIREMENTS AND RESPONSIBILITIES:

1. The applicant for a lottery agent license agrees to abide by and comply with the provisions of D.C. Code, Section 2-2501, et seq and any rules, regulations, and instructions promulgated heretofore and hereafter by the DC Lottery.
2. Maintain compliance with the Americans with Disabilities Act (ADA) for the duration of licensure.
3. Attend all training sessions required by DC Lottery. No license will be issued without official DC Lottery agent training as specified.
4. Prominently display the license in an area on the premises which is open and conspicuous to the public.
5. The applicant agrees to sell and validate instant and on-line lottery tickets at all times during normal business hours. Tickets must be sold for cash only.
6. The applicant agrees to keep current records and receipts of all operations. The applicant also agrees to be financially responsible to DC Lottery for all revenues derived from the sale of lottery tickets and for tickets that are cashed or cancelled and are later presented to DC Lottery for payment.
7. The applicant agrees to prominently display point of sale and other promotional materials used in conjunction with ticket sales in accordance with instructions issued by the DC Lottery.
8. Pay all claims up to a maximum of \$599.99 in cash or by business check, regardless of where the winning ticket was purchased.
9. The applicant agrees that all operations equipment and records shall be subject to inspection and audit by representatives of the DC Lottery during the agent's normal business hours or upon request.
10. Achieve and maintain Minimum Sales Standards established by the DC Lottery. Failure to meet Minimum Sales Standards may result in suspension or revocation of license.
11. Exercise due diligence in the operation and care of the terminal and peripherals and immediately notify the Lottery of any malfunction.
12. Provide an electrical outlet that remains on twenty-four (24) hours a day for terminal use.
13. Notify DC Lottery at least fourteen (14) days in advance of the agent's intent to cease operation temporarily (e.g., vacation, inventory, etc.) or as soon as possible in the case of an emergency (illness, death in family, etc.).
14. Notify DC Lottery of a change of ownership, change in business address, or type of business in accordance with section 206 and 209 of the DC Lottery rules. Up to \$1,000 penalty if violated. Your lottery license is not transferable.
15. Lottery tickets shall ONLY BE SOLD TO PERSONS 18 YEARS OLD OR OLDER.

The applicant understands that a license may be denied, revoked, suspended, or its renewal prohibited, for any one or a combination of the following reasons:

- Whenever the applicant knowingly falsifies this application or fails to provide the data required.
- Failure to maintain compliance with the Americans with Disabilities Act (ADA).
- Whenever any provision of the DC Lottery Law or its rules, regulations, and instructions are violated.
- Whenever the DC Lottery deems that issuance of a license is not in the best interest of the DC Lottery or the District of Columbia.
- Whenever a licensee fails to report within 10 days a change in the information contained in this application.

By signing this agreement the applicant agrees to allow the Office of Lottery and Charitable Games usage of Social Security, Federal and D.C. EIN numbers to obtain information from Credit Reports and Criminal Background Checks

I have read all of the above and understand the responsibilities and requirements of a DC Lottery agent.

T/A NAME

APPLICANT SIGNATURE

DATE

THIS FORM BECOMES A PART OF THE AGENT'S PERMANENT RECORD

AGENT I.D. NO. (DC Lottery Use Only)

Instructions for Completing Forms

FORM A - Non-Sufficient Funds Policy

It is the agent's responsibility to ensure that the amount due to the DC Lottery each week is deposited in the agent's separate lottery bank account no later than 2 p.m. on the Wednesday following the close of the invoice period.

Thoroughly read the DC Lottery Policy Regarding Non-Sufficient Funds form. Sign and date the last page and return the original with your application packet. You should make a copy of this form for your records.

FORM B - Auto Pay Special Instructions

This form serves as instructions on completing your Auto Pay Authorization Agreement. Please read carefully before completing (Form C). Attach voided check to this form.

FORM C - Auto Pay Authorization Agreement for Prearranged Payments

Thoroughly read the Auto Pay Authorization Agreement for Prearranged Payments. Enter requested information, sign, date, and return the original with your application. You should make a copy of this form for your records.

FORM D - W9 Tax Form - Request for Taxpayer Identification Number and Certification

The completed W-9 form must be included with your application. Instructions for completion are found on this form.

AGENT I.D. NO. (DC Lottery Use Only)

DC Lottery Non-Sufficient Funds Notification Policy

It is each agent's responsibility to ensure that the amount due to the DC Lottery each week is deposited in their bank account no later than 2 p.m. on the Wednesday following the close of the invoice period. The following DC Lottery policy will apply for non-sufficient fund occurrences:

1. Upon receipt of the first non-sufficient fund notification from the Federal Reserve Automatic Clearing House, the agent's on-line terminal will be deactivated.
A telephone call will be placed to the agent regarding the delinquency, and upon receipt of a certified or cashier check of payment in full, the agent's terminal will be reactivated.
2. Upon receipt of a second non-sufficient fund notification from the Federal Reserve Automatic Clearing House, the procedure as stated above will be followed, and the agent will be assessed a penalty of 5% of the amount due.
3. Upon receipt of a third non-sufficient fund notification from the Federal Reserve Automatic Clearing House, the agent's terminal will be deactivated immediately, a 5% penalty will be imposed, and the agent's license will be suspended for one week. During this period, a meeting will be scheduled with the agent to determine whether or not the agent's license to sell DC Lottery tickets should be revoked.
4. A fourth non-sufficient fund notification will result in immediate deactivation of the terminal, a 5% penalty will be imposed, and the license will be recommended for revocation.
5. Bank errors are not the responsibility of the DC Lottery. However, upon satisfactory notification by the agent's bank that the non-sufficient fund was a bank error, the 5% penalty may be waived.

Any questions regarding this policy may be directed to the Financial Services Department of the DC Lottery at (202) 645-8006.

I acknowledge receipt of the DC Lottery's policy regarding non-sufficient funds and understand my responsibility for timely deposit of DC Lottery funds.

T/A NAME

AGENT I.D. NO.

AGENT SIGNATURE

DATE

**AUTO PAY SPECIAL INSTRUCTIONS
HOW TO COMPLETE YOUR AUTO PAY AUTHORIZATION AGREEMENT**

1. Void a blank check from the bank account designated as your Auto Pay account. Print void on the payee and signature lines. Attach voided check to this form.
2. On the authorization form, fill in the name of the bank, your bank location, and complete branch address.
3. Enter your bank identification and account number from your check in the spaces provided as shown below.

221

Date _____
18-1212/2540

Void

Pay To The
Order Of _____

_____ Dollars

Bank
Washington, DC

Memo _____

*:011500120: 162 988 3: 0221

\$

1st Four
Numbers

2nd Four
Numbers

Last
Number

ACCOUNT NUMBER

This is your check number.
Do not include it as part of your
Account number.

TRANSIT ROUTING NUMBERS

TRANSIT ABA
Check Digit

ACCOUT NUMBER INFORMATION

TRANSIT
ABA
Designated by Federal Reserve

**AUTO PAY AUTHORIZATION AGREEMENT
FOR PREARRANGED PAYMENTS**

The undersigned licensed lottery Agent (Agent) hereby authorizes the Office of Lottery and Charitable Games to effect payment for net weekly proceeds owing by the Agent and further authorizes the bank indicated below to debit for the amounts the checking account indicated below.

BANK NAME

BRANCH

ADDRESS

CITY

TRANSIT ROUTING NUMBERS

TRANSIT ABA
Check Digit

ACCOUNT NUMBER INFORMATION

TRANSIT

ABA

Designated by Federal Reserve

The authority is to remain in full effect until such time as the Agent is terminated by DC Lottery, or the Agent surrenders his/her license.

AGENT

AGENT (CORPORATION) NAME AGENT SIGNATURE TITLE

AGENT SIGNATURE TITLE

DATE

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

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

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.
 Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
:
:
:
OR
Employer identification number
:
:
:

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

¹ List first and circle the name of the person whose number you furnish, if only one person on a joint account has an SSN, that person's number must be furnished.

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

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

Privacy Act Notice

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

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