



## TDC EVENT SPONSORSHIP

- **PLEASE BE SURE ALL PERTINENT INFORMATION IS INCLUDED IN THE SUBMITTED APPLICATION, INCLUDING THE BELOW “RULES AND REGULATIONS” PAGES. ALL PAGES MUST BE INITIALED. ANY INCOMPLETE APPLICATIONS WILL NOT BE ACCEPTED. ALL SPONSORSHIP CORRESPONDENCE WILL BE DONE THROUGH SPONSORSHIP@LAKECOUNTYFL.GOV.**
- All sponsorship grant applications must be submitted **30 DAYS PRIOR** to the event taking place. Any applications submitted less than 30 days prior to the event taking place will be ineligible. For events that are requesting more than \$25,000 or meet one of the following criteria (*will have more than 500 people, will require temporary closure of public roadways, exceeds the maximum allowed number of persons or will have pyrotechnics*) applications must be received a minimum of **60 DAYS** prior to the event.
- All post-event supporting documentation must be submitted to the Economic Growth Department (EGD) no more than 120 days after the event has taken place. If supporting documentation is not received within 120 days, sponsorship funding may be denied.
- Pre-event sponsorship awards will be determined utilizing the Lake County Tourist Impact Model (TIM) and represent the maximum funding possible, not a guaranteed amount (see below for details.)
- There are no guarantees that applicants will be awarded funding, even though the event may qualify.
- Decisions regarding the awarding of funds are at the sole discretion of Lake County Economic Growth Department. Events will only qualify for one of the two programs listed.
- Scanned or facsimile signatures on this Agreement shall be acceptable.
- If awarded funds, the applicant agrees to the following:
  - \* To stage the event and be responsible for all expenses incurred in connection with the staging of the Event.
  - \* Provide rules and regulations for the Event, and solicit and acquire all participants for the Event.
  - \* Pay the expenses, or cause to be paid the expenses, of all personnel specifically engaged by the applicant to work in connection with the Event.
  - \* If a public event, submit event on Lake County Tourism Calendar website at [http://lakecountyfl.gov/calendar/add\\_event\\_any.aspx](http://lakecountyfl.gov/calendar/add_event_any.aspx)
  - \* Obtain any and all governmental permits required to conduct the Event and comply with all applicable Federal, State and local laws as they pertain to this Event.



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- \* Design, arrange, print and distribute, or cause to be designed, printed or distributed, marketing material for the Event and be responsible for the selling or placing of advertising in relevant media, for the purposes of promoting the Event.
  - \* Allow local media outlets to film, market, or advertise the Event upon request.
  - \* Obtain such other sponsors or partners as is necessary to carry out the Event.
  - \* Recognize Lake County as an Event sponsor with approved use of the County's logo and appropriate wording on all promotional materials, programming, registrations, and media. The County shall additionally be permitted to take promotional videos and photographs to be used for County purposes.
  - \* If requested by the County, allocate a location with a table or tent to distribute County promotional materials.
- If awarded funds, the applicant agrees that:
    - \* If, when, and to the extent during its activities under this Agreement, a court determines that the applicant is a "contractor" for purposes of Section 119.0701, Florida Statutes, the applicant shall comply with all of the Florida public records' laws. Failure to comply with this section shall be deemed a breach of the contract and enforceable as set forth in Section 119.0701, Florida Statutes.
  - Exceptions to the above can be made at the discretion of the Lake County Economic Growth Director and will be made on a case by case basis.

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# TDC EVENT SPONSORSHIP

## ROOM NIGHT PROGRAM

- Actual sponsorship funding will be determined based on number of room night generation as verified by the ED&T Room Night Verification Form. The “Post Event Summary Report” and “Room Night Certification Forms” submitted by the applicant will be used in determining final room night numbers.
- In select cases, only with prior approval from Lake County EDT, and only for applicants that have a demonstrated history of successful survey implementation, room night surveys, team roster sheets or registration reports may be used as an acceptable form of documentation in supporting the “EDT Room Night Verification Report”.
- If the verified room night figures are less than the projected room night figures, sponsorship funding may be reduced.

\* Award disbursement will only occur after the event has occurred and post-event documentation has been submitted and verified.

## DAY TRIP PROGRAM

- The sponsorship will be paid in a single, lump sum payment after the conclusion of the Event, upon receipt of the appropriate invoice and supporting documentation as listed below. Final funding amount will be a match of total out-of-county advertising for the event, not to exceed the awarded amount. With pre-approval from the Department Director, up to 50% of the award may be paid prior to the event taking place, but only after the marketing efforts have been completed, paid for and all documentation has been provided to EDT Staff. The remaining 50% shall be paid after the event has taken place.

### Room Night Program

**Who should select:**

- Events that generate and can efficiently track room nights

**Award determination:**

- # of room nights generated (Min. 50)

**Reporting requirements:**

- Post Event Summary Form (attached)
- Room Night Certification Forms for each participating hotel (attached)

**Payout Structure:**

- 100% of supportable award paid after completion of event

### Day Trip Program

**Who should select:**

- Events that generate significant day trips from out-of-county visitors

**Award determination:**

- # of out-of-county visitor days generated (Min. 500)

**Reporting requirements:**

- Post Event Summary Form (attached)
- Proof of Payment
- Invoice from Advertiser
- Advertising Run Report

**Payout Structure:**

- Lump Sum Payout at the Conclusion of the Event unless otherwise requested.



# TDC EVENT SPONSORSHIP

SPONSORSHIP AMOUNT REQUESTED: \_\_\_\_\_

Please Indicate Which Program Applying For (Only Select One):

Room Night Program  Day Trip Program

## A. Background

1. Name of Event/Project \_\_\_\_\_
2. Location/Date/Time \_\_\_\_\_
3. Submit a brief narrative of the event/project and describe in detail the purpose for which your organization is seeking tourist development tax funds:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## B. Submitting Organization Information (Information Below Must Match Final Invoice)

1. Name of Submitting Organization \_\_\_\_\_
2. Tax Status of Submitting Organization \_\_\_\_\_
3. FEID Number \_\_\_\_\_ (**Please submit your W-9 with App**)
4. Contact Person and Title \_\_\_\_\_  
Address: \_\_\_\_\_  
Phone(s): \_\_\_\_\_ Fax: \_\_\_\_\_  
Email: \_\_\_\_\_ Website: \_\_\_\_\_

## C. Event Details

1. Are plans being made to have the event in Lake County again next year? \_\_\_\_\_
2. Outline of the marketing plan for event (Circle those that apply):
  - Regional:      Print                      Radio                      Television
  - National:      Print                      Radio                      Television
  - Online:        Social Media              Website

3. *If selecting the “Day Trip Program,” please provide more detail regarding the anticipated out-of-county marketing tactics:*

<b>Tactics</b>				
	<b>Area of Distribution (must be out of Lake County)</b>			
	<b>Publication/Channel</b>		<b>Number of Runs</b>	<b>Anticipated Cost</b>
1				
2				
3				
4				
5				

4. *If selecting the “Room Night Program” List Host/Participating hotel(s) committed and contact person for each hotel:*

- 1) Hotel: \_\_\_\_\_ Contact: \_\_\_\_\_
- 2) Hotel: \_\_\_\_\_ Contact: \_\_\_\_\_
- 3) Hotel: \_\_\_\_\_ Contact: \_\_\_\_\_
- 4) Hotel: \_\_\_\_\_ Contact: \_\_\_\_\_

5. *To the best of your knowledge, please fill in the following charts with your projected event attendance and room night estimates. Verification of estimates will be required upon completion of event to approve release of sponsorship funds:*

	<b>Total</b>
<i>Projected Room Nights</i>	
<i>Bed Tax Exempt Room Nights (If applicable)</i>	
<i>Average Nightly Room Rate</i>	

Type of Attendee	Origin of Attendee			Avg. Length of Stay (Days)
	Out-of-State	In-State, Non-County	Local	
Spectators/Visitors				
Vendors				
Players/Participants/Coaches – Adult*				
Players/Participants/Coaches – Youth*				
Media/Staff				

\*For sporting events only.

6. How much will the organizer be spending locally to produce the event? \_\_\_\_\_

7. Does your event meet any of the criteria listed below? If yes, please contact Patricia Manecchi with Lake County Public Safety for a Special Event Permit Application ([pmanecchi@lakecountyfl.gov](mailto:pmanecchi@lakecountyfl.gov))

Criteria	Yes	No
Is intended to, or likely to, attract more than 500 people		
Requires the temporary closure of any collector or arterial public roadway		
Involve the use of pyrotechnics		
Exceeds the maximum allowed number of patrons with an establishment		

**D. Please Submit the Following Additional Event Information**

- Current year W-9 that matches submitting organization (attached)
- Detailed budget for your event
- Detailed agenda or schedule of activities to be held during the event

**F. Signature**

*By signing below, I acknowledge that I have read the attached Rules and Regulations. I also confirm that this application has been completed with information that is accurate to the best of my ability. I understand that this application and future grant applications could be reduced or denied based on the accuracy of the information provided. Once countersigned by the County, this becomes a binding agreement. All deliverables required hereunder shall be delivered to the County within this post-Event time frame. I acknowledge and understand that the contract amount shall not exceed the amount approved by the County as stated below under the Funding Determination box. If the Event does not occur as described herein, I understand and agree that the County shall have the right to refuse payment hereunder, or to reduce the payment accordingly as determined by the County. I agree that the County shall have all rights to enforce this contract as provided for by law. \* **Please note that the application must be signed by the organizations President or authorized designee as listed by the Division of Corporations at [www.sunbiz.org](http://www.sunbiz.org).***

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Applicant's Organization

\_\_\_\_\_  
Date

**Funding Determination (to be filled out by EDT staff)**

Maximum Potential Award \$ \_\_\_\_\_

- Room Night Program Approved.
- Day Trip Program Approved –  Marketing Prepayment Approval
- Request Not Approved
- Agreement Expires on \_\_\_\_/\_\_\_\_/\_\_\_\_\_.

Comments: \_\_\_\_\_

By:

\_\_\_\_\_  
Robert Chandler, Director

\_\_\_\_\_  
Date

\_\_\_\_\_  
David Heath, County Manager

\_\_\_\_\_  
Date

Approved as to form and legality:

\_\_\_\_\_  
Melanie Marsh, County Attorney

\_\_\_\_\_  
Date



# POST EVENT SUMMARY REPORT

Event Name: \_\_\_\_\_ Event Dates: \_\_\_\_\_

Event Organizer: \_\_\_\_\_

- 1) To the best of your knowledge, please fill in the following charts with estimates for the number of room nights and attendees resulting from your event:

Room Nights

<i>Type of Attendee</i>	<i>Origin of Attendee</i>			<i>Avg. Length of Stay (Days)</i>
	<i>Out-of-State</i>	<i>In-State, Non-County</i>	<i>Local</i>	
<i>Spectators/Visitors/Participants</i>				
<i>Vendors</i>				
<i>Media/Staff</i>				

- 2) Were there any extenuating circumstances that lead to actual attendance or room night generation falling below projections: YES or NO

- 3) If yes, what were those circumstances:

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- 4) Was your event a room night generating event, if so, please fill out the "Room Night Certification Form." One (1) form must be submitted for each participating hotel.



# ROOM NIGHT CERTIFICATION FORM

**Event Organizer Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
*\*ONE FORM MUST BE COMPLETED FOR EACH PARTICIPATING HOTEL\**

**Event Name:** \_\_\_\_\_ **Event Dates:** \_\_\_\_\_

**Event Organizer:** \_\_\_\_\_

**Host Hotel:** \_\_\_\_\_

**Hotel GM/Sales Manager:** \_\_\_\_\_

Date: \_\_\_/\_\_\_/\_\_\_ Room Nights: \_\_\_\_\_

**Total Room Nights Used Through Duration of Event:** \_\_\_\_\_

*\*Please only include room nights that can be reasonably attributable to the subject event.*

I hereby attest that the information given above is accurate to the best of my knowledge, and that providing misinformation may lead to the denial of current and/or future sponsorship funds to the submitting organization.

**GM/Sales Manager Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_



**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 persons 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://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](http://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](http://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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
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 <sup>1</sup>  The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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](mailto: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](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://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.