



2020 Season

Dear Boone County Non-Profit Organization,

You are receiving this letter because you have expressed interest in our Green Games program, a recycling event held throughout the fiscal/school year (July 1st - June 30th).

These are a few (but not all!) of the important components of Green Games:

- Participants are limited to federally recognized not-for-profit organizations located within the boundaries of Boone County, Kentucky.
- Non-profit groups are invited to participate one (1) time per fiscal/school year (July 1st - June 30th).
- Non-profit groups are to host an event to increase the accessibility to recycling that must include posters and similar announcements to advertise such event.
- The enclosed Green Game/Litter-Free Event Agreement signature page and W-9 form must be properly completed and returned to our office before we can schedule with your group. **Please read the guidelines and agreement carefully.**
- The County will provide gloves, safety vests, signs, litter pick-up grabbers, and bags for the cleanup if necessary.
- Each group will also receive **Contact Info, Drug Paraphernalia, Release of Payment, Safety Tips, and Two-Minute Survey** forms. These must be completed during and after the cleanup and returned to our office, along with the supplies, one week after the event.
- **A Litter-Free Recycling class must be held with the group before the Green Games event. Please contact Megan Clere (contact information below) to schedule this class.**

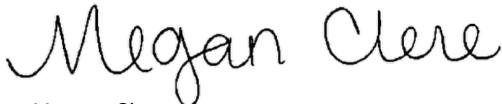
Enclosed with this letter is the Green Games/Litter-Free Event Agreement, Release of Liability, Letter to the Editor Guidelines, and a W-9 tax form. Please review the enclosed information carefully.

The Green Games/Litter-Free Event Agreement and W-9 Tax Form must be submitted to the Boone County Solid Waste Coordinator prior to any Green Games event. Please remember this program fills up fast and it is first come, first serve.

Please complete the enclosed paperwork even if you participated in a Green Games event last year.

Your organization will be notified when your paperwork has been received and reviewed. If you have any questions, please feel free to contact Megan Clere at 859-334-3151 or by email meganclere@boonecountyky.org. Thank you for your commitment to a litter-free event!

Sincerely,



Megan Clere
Boone County Solid Waste Community Outreach Coordinator

Boone County Green Games GREEN GAMES/LITTER-FREE EVENT AGREEMENT 2020

Boone County Solid Waste Management and Boone County, hereinafter called the "County" and _____ hereinafter called the "Group", recognizes the need and the desirability of accessibility to recycling in our communities are entering into the Agreement to permit the Group to contribute toward the effort of working towards increased recycling accessibility. The Boone County Solid Waste Coordinator shall hereinafter be referred to as Boone SWC.

A. GENERAL TERMS

1. By signature of this Agreement, the Group agrees to retain all liability for, including but not limited to accidents, injuries, and damage caused by the Green Game/Litter Free Event, and to indemnify and hold harmless the County.
2. The Group will submit a completed W-9 tax form along with signed Agreement.
3. The Group **must schedule a Litter-Free Recycling class with the SWC** before the Green Games event.
4. The Group agrees to obtain and return required supplies and materials from the County Solid Waste Management Division during the hours of 8:30am to 3:30pm. These items must be returned to the County Solid Waste Management Division **the next business** day after the litter pickup event.
5. Participants must be at least eight (8) years of age. When participants are under the age of 18 the Group must furnish adult supervision, at least one adult for every four minors, but in no event, shall anyone less than eight (8) years of age participate in the event.
6. The Group leader must meet with the Boone SWC or his/her designee prior to the cleanup event to collect materials supplied by the County for the event, be given safety information to be passed on to the entire Group prior to work starting and receive the Two-Minute Survey and Release for Payment forms, all of which **must be completed after the cleanup**.
7. Group leader will show all Group participants the drug equipment photographs supplied by the County and inform them that if they see anything they feel could be related to these items they immediately notify the Group leader who will get in contact with the Boone SWC to report the location of the materials. The leader must instruct the Group not to touch anything that appears to be drug related paraphernalia.

8. The Group must secure written permission slips from the participants' parents before allowing them to participate in the cleanup event.
9. The Group must hang ten (10) posters around school and football field prior to event promoting the game as a "Green Game/Litter Free Event" and the goal of all recyclables being recycled and a litter free event.
10. The Group must draft and make at least one (1) announcement during school hours the morning of the game to ensure that all persons at the school is aware of the "Green Game/Litter Free Event" to be held that evening.
11. The Group must draft an announcement to be read during the game about "Green Game/Litter Free Event."
12. The Group must clean up after game and separate trash from the recyclables.
13. The Group must take recyclables to the nearest public recycling bin; the County will designate to which bin the recyclables will be taken.
14. The Group will make an announcement to be read over the intercom at school the Monday after the game about the experience. The Group may elect to create their own way of sharing the news of the success (or otherwise) of the program. If the Group chooses to create their own way of sharing news, it must be approved by the County PRIOR to execution.
15. Term of Program: **Budgetary constraints dictate that a non-profit organization may participate in Green Game one (1) time per Fiscal Year (July 1st - June 30th).** The Boone SWC reserves the right to halt the program at any time due to budget constraints. If a non-profit organization is notified by the Boone SWC that their road cleanup project has been approved, the project will be funded.
16. If in the sole judgment of the County and the Boone SWC, it is found that the Group is not meeting the terms and conditions of this Agreement, the County may terminate the agreement with 15 days' notice given.

B. SAFETY REQUIREMENTS & PROCEDURES

1. GENERAL

Group will retain all liability for accidents, injuries, including but not limited to, and damage caused and related to the Trash for Cash cleanup. Each participant of the Group must attend a safety meeting given by the Group leader prior to participating in the event and adhere to the safety measures discussed at the meeting. The following safety requirements, at a minimum, must be discussed by the Group leader.

- a. The Group will carpool to the cleanup site as much as possible, and park all vehicles clearly off the road surface, preferably in a business parking lot or a driveway if possible.
- b. The Group will remove trash from area designated by the County

- c. The Group will avoid overexertion and drink plenty of water, especially if the weather is warm and muggy.
- d. Each Group participant will make the Group aware of any special health needs and the Group will have a first-aid kit available for emergencies.
- e. The Group will be aware of surroundings, watching out for snakes, bees, poison ivy and oak, noxious weeds, etc.
- f. The Group must take bags of recyclables to nearest recycling bin and deposit the recyclables in the bin removing the bags.
- g. The Group **WILL NOT PICK UP** hazardous items, including but not limited to hypodermic needles/syringes, broken glass, dead animals, items that resemble drug paraphernalia as described in the safety packet given to the Group leader prior to the cleanup and large, heavy items such as appliances or barrels which are to be left and reported to the Boone County Solid Waste Coordinator.

2. RECOMMENDED CLOTHING

- a. Each Group participant must wear gloves supplied by the County.
- b. Each Group participant will dress appropriately for the weather, and wear a hat, long sleeves or sunscreens to avoid sunburn in the summertime, and wear leather shoes or boots with ankle support to avoid foot injuries.
- c. Each Group participant will not wear headphones or costumes.

C. POST EVENT REQUIREMENTS

Before funds are released to the Group, all the following must be completed:

1. All gloves will be washed by the Group.
2. The Group will return all supplies and materials (including the washed gloves) to the County's Solid Waste Management Division between the hours of 8:30am and 3:30pm Monday through Friday (excluding holidays) at 5645 Idlewild Road, Burlington, KY. The Group will also return any unexpended materials and supplies furnished by the County shall be returned to the County following cleanup.
3. The Group will agree to complete and submit the Green Game Two-Minute Survey to the Solid Waste Management Office **no later than one week after the event.**
4. The Group agrees that Group participants will write and read one (1) announcement over the intercom at the school or create their way of getting the word out about recycling and not litter.
5. Each Group agrees to complete and submit the Release of Payment form to the Solid Waste Management Office **no later than one week after the event.**

6. The Group agrees that Group participants will write and forward one (1) letter to the Boone Recorder News Editor **within two weeks of the cleanup**. The letter is to describe the members' experiences in cleaning litter and the feelings of the entire Group relevant to the cleaning up of the litter. A Letter to the Editor Guidelines handout will be given to the Group before the cleanup.
7. The Green Game Two-Minute Survey, copy of the announcement, copy of the Letter to the Editor, and Release of Payment form shall be submitted to Boone County SWC at the following address: Boone County Public Works, Division of Solid Waste, 5645 Idlewild Road, Burlington, KY 41005, or by fax at 859-334-3151 or by email at mclere@boonecountky.org.

Please complete the information on the following page and return it to Boone County Solid Waste.

Please keep the above information for your records.

**BY SIGNATURE BELOW, THE GROUP AGREES TO
THE TERMS AND CONDITIONS OUTLINED IN THE
GREEN GAME/LITTER FREE EVENT AGREEMENT**

I, _____, representative of the Group _____,
have read and fully understand the Division of Solid Waste Management Trash for
Cash Litter Pickup Agreement and agree to adhere to the conditions and terms of
this Agreement.

Group Name

Print Name of Group Coordinator

Contact Address

Group Coordinator Signature

Contact Telephone Number(s)

Contact Email

Boone County Solid Waste Coordinator Signature

Date Approved by Boone County Solid Waste Coordinator

Green Game Cleanup Preferences

Below is provided a space for you to denote your preferences for your Green Game cleanup. Please note that **we CANNOT guarantee that all of your requests will be fulfilled**, however, we will do our best to ensure that your cleanup is convenient for all involved.

Your Green Game cleanup date can **ONLY** be reserved once we have received your signed and correctly completed Agreement form and W-9 form.

What date would you like to have your cleanup? What school will be involved?

About how many volunteers will you have, keeping in mind that no one under the age of eight (8) is permitted to participate?

Do you have any other comments?

What is the contact name and cell phone number for the School Coordinator of this Green Game?



BOONE COUNTY GREEN GAMES LETTER TO THE EDITOR GUIDELINES

As part of the Green Games Agreement, each group is required to send letter to the editor of the Boone County Recorder or other reputable news source. This letter is intended to spread the word about litter to our neighbors and to educate the public about the problems litter creates.

Please keep the following guidelines in mind when you write this letter.

- Talk about your experience. How did you organize your cleanup? What did you find? Did anything surprise you? What conversations did the experience generate about litter in our community?
- Share your thoughts about litter. What was it like to pick up other people's trash? What did you learn? What would you like to tell your neighbors about how litter affects our community?
- Please do NOT thank Boone County Solid Waste. The purpose of this letter is to spread the word about why litter is gross, not to promote our organization.

You can submit by email (letters@enquirer.com) or online:

<https://static.cincinnati.com/letter>

<https://www.cincinnati.com/pages/interactives/share/submissions/>.

You **must** send a copy of the letter to Boone County Solid Waste, either by email (mclere@boonecountky.org) or by USPS:

Boone County Solid Waste
c/o Megan Clere
5645 Idlewild Road
Burlington, KY 41005

If you would like, you may write your letter to another publication instead – the Kentucky Enquirer, a church newsletter, a school handout – but you must first get approval from Boone County Solid Waste.

You have two weeks from the date of your cleanup to send in your letter. If you need more time, please let contact Megan Clere at 859-334-3151 or by email at mclere@boonecountky.org.



BOONE COUNTY GREEN GAMES RELEASE OF LIABILITY

Complete this form prior to the Green Games cleanup event and review the safety requirements on the Green Games Safety tips forms. All Green Games participants must complete this form.

I understand that Green Games cleanup activities may be physically demanding; I affirm that my health is good and that I am not under a physician's care for any undisclosed condition that might endanger my health or that of other participants. I recognize the inherent risk of injury or disability in these activities. I fully understand that if injury occurs it must be documented and reported within 24 hours to Boone County Solid Waste Management at 859-334-3629.

I do hereby release and hold harmless the Boone County Fiscal Court, Boone County Public Works, and its Divisions and staff from all liability for any injury to me from participation in the Green Games Program. Boone County Fiscal Court, Boone County Public Works, and its Divisions are further given the free use of my likeness in the connection with any broadcast, release, media contact or other publicity generated by the activity.

Organization Name

Printed Name of Participant

Signature of Participant

Date

Signature of Parent or Guardian if under 18 years of age

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

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

Privacy Act Notice

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