



Prairie Band Potawatomi Nation
Government Center

Charitable Contributions Coordinator
PRAIRIE BAND POTAWATOMI NATION
CHARITABLE CONTRIBUTIONS COMMITTEE
16281 Q Road
Mayetta, KS 66509
(785) 966-3918

Dear Charitable Contributions Applicant:

Thank you for contacting the Prairie Band Potawatomi Nation as a possible sponsor for your organization. The Nation continually strives to build relationships with neighboring communities in which we live and do business. We strive to be responsible citizens. Today we feel we can achieve this goal by sponsoring community events and organizations.

Sponsorships will be distributed four times a year during the third week of January, April, July and October. To receive consideration, a request must be made on or before the 1st day of prior distribution quarter in order to be considered and approved (i.e., contribution awarded in July proposal must have been submitted or post marked on or before June 1). The Nation's Charitable Contributions Committee will determine the funding amount.

Sponsorships are selected based upon need, and awarded on a first-come, first-served basis. Also, the Nation will require proof that the group or organization making the request has obtained non-profit status and must complete a W-9. In either event, the requestor will be required to complete a Release and Waiver form if sponsorship is granted.

REQUESTS TO BENEFIT AN INDIVIDUAL OR AN INDIVIDUAL FAMILY WILL NOT BE CONSIDERED.

In order for us to consider a sponsorship request, please include on your letterhead the information as outlined in the attached Donation and Sponsorship Policies and Guidelines.

All requesters must adhere to the PBPB Charitable Contribution Policies and Guidelines. If not, your request cannot be processed and may be disqualified from current funding cycle. The Charitable Contributions Committee will refrain from honoring funding to any group or organization that provides, promotes or participates in any event that sells or allows the use of illegal drugs or alcohol.

You may send your information to the Prairie Band Potawatomi Nation Attn: Charitable Contributions Coordinator, 16281 Q Road, Mayetta, KS 66509. If you have any questions, please call (785) 966-3918

Thank you for your interest.
Charitable Contributions Committee
Prairie Band Potawatomi Nation

PRAIRIE BAND POTAWATOMI NATION

Charitable Contributions Committee

Donation and Sponsorship Policy

The Prairie Band Potawatomi Nation Charitable Contribution Committee (CCC) was formed at the request of the PBP Nation General Council to have representation in the distribution of charitable funds.

The primary duty of the PBPN Charitable Contribution Committee is to act as the clearinghouse for all funding requests and make recommendations to the

PBPN Tribal Council as to which requests will benefit our community directly or indirectly and meets the sponsorship guidelines.

Reports will be presented to the PBPN Tribal Council quarterly and bi-annual reports for General Council.

PBPN members will focus its human and financial resources on education and health issues in the Prairie Band Potawatomi Nation community.

EDUCATION: The Prairie Band Potawatomi Nation will support educational program that will assist in developing skills to create a better workforce for the benefit of the whole business community, including the PBP Nation.

HEALTH & COMMUNITY SERVICES: The PBP Nation will support programs that address the mental and physical health issues that impact on the PBP Nation. We will support drug and alcohol programs, domestic violence programs, family service programs, senior citizen programs, diabetes programs, youth programs, wellness programs, fitness programs, and other programs that are identified as having impact on a significant number of our community members. We will support the fight against cancer, heart, and lung disease in the greater community.

ENVIRONMENT: The PBP Nation will support programs that impact on the protection and preservation of natural resources and the care of Mother Earth, essential to the well being of all.

RELIGION: The PBP Nation will support organizations that impact on spiritual wellness and quality of life for all.

CULTURE, ARTS, SPORTS & RECREATION, OFF-RESERVATION, FAITH BASED ORGANIZATION, AND SET-ASIDE OF NON-COMMITTED FUNDS: We will avoid contributions that impact only a few individuals or that might set a precedent in supporting controversial events, in addition we will avoid funding for salaries and initial start up cost for organizations. We will avoid funding individuals requests due to hardship, illness, travel or competition. We may be able to sponsor a league or donate funds for lighting the fields so that the impact is wider and we avoid playing favorites when other teams or groups seek similar donations. We will avoid sponsoring individual contestants or individual teams needing funds for travel.

Non-Committed funds will be used for local, state and national political campaign contributions (excluding all Native American Indian Tribal Elections) or assistance needed when a natural disaster or tragedy occurs.

The PBP Nation will support issues, programs and events that are aligned with our culture, social responsibility, and business goals. Each request will be individually evaluated for the positive impact that it will have on the community. Donations and sponsorship will be made based on the availability of resources, both monetary and human. We will support umbrella organizations and events that have a high profile impact over a significant group of people to maintain better relationships and assist as many as possible. We will support umbrella organizations that support other organizations, such as a baseball league as opposed to individual teams, a pageant as opposed to an individual entrant. We will support events that involve many individuals with possible photo and advertising opportunities as opposed to fund drives. *We will not fund any event or service that is associated with the use of illegal drugs or alcohol.* Sponsoring umbrella organizations and event will enable us to be more consistent in handling request for groups.

PRAIRIE BAND POTAWATOMI NATION

Charitable Contribution

16281 Q Road, Mayetta, KS 66509

(785) 966-3918

Sponsorship Guidelines

The following information must be provided in order to process your sponsorship request. If any of the following is omitted this will delay processing of your request.

- 1 Date of Request.
- 2 Name of Organization.
- 3 Mission and goals of your organization.
- 4 List members and addresses of your governing body including primary contact.
- 5 Brief summary of your request and how the request will improve relationship with or from the PBP Nation and why the PBP Nation should fund this request.
- 6 Total cost of project.
- 7 What percentage (%) or dollar amount of the total cost of project are you requesting for the Prairie Band Potawatomi Nation?
- 8 What other funding sources have you sought out? If so, what was the outcome?
- 9 How will your organization benefit from this sponsorship?
- 10 How will Native Americans in your community benefit from this sponsorship?
- 11 **Provide letter of non-profit status** and complete a **W-9 tax form**.
- 12 Complete a **Release and Waiver** form.
- 13 How will your organization recognize the contributions made by the Prairie Band Potawatomi Nation? Complete **Release and Waiver for Official PBPN Seal Use** form.
- 14 Funded project will be required to send a report within **90-days upon completion of project** informing the CCC whether or not the stated guidelines have been met. All expenditures receipts will be provided to the PBPN Charitable Contribution Coordinator.
- 15 If funded your organization may be asked to attend an informational workshop on the Prairie Band Potawatomi government programs and a reception to receive the funds.
- 16 Non-compliance of reporting requirements will disqualify awardees of all future funding requests.
- 17 **The CCC reserves the right to request the grant be refunded if not used within one calendar year of the initial request. The recipient may request a meeting with the CCC to justify keeping the grant. Failure to comply may result in the denial of future funding.**

PRAIRIE BAND POTAWATOMI NATION

Charitable Contributions Committee

16281 Q Road, Mayetta, Kansas 66509

785-966-3918

The following information must be provided in order to process your sponsorship request. If any of the following omitted this will delay processing of your request.

Date of Request _____

Name of Organization _____

Mission of your Organization _____

Goals of your Organization _____

Members of your governing body including addresses and primary contact person

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Brief summary of your request and how the request will improve relationships with or for the PBP Nation.

Why should the PBP Nation fund this request? _____

Total cost of project \$_____

What percentage of dollar amount of the total cost of project are you requesting from the PBPN?

What other funding sources have you sought out? _____

What was the outcome? _____

How will your Organization benefit from this sponsorship? _____

Are you in a League, Association or other umbrella group? _____

If so, please **attach** a letter of membership with this application. _____

Provide a letter of non-profit status.

COMPLETE the W-9 tax form attached.

COMPLETE the Release and Waiver form attached.

How will your organization recognize the contributions made by the PBP Nation?

All funded project will be **REQUIRED** to send a report within 90-days upon completion of funded project, informing the CCC whether or not the stated guidelines have been met. Can you complete this?

All expenditure receipts **must be provided** to the PBPN Charitable Contribution Coordinator in a timely manner. Can you complete this? _____

If funded your organization may be asked to attend an information workshop on the PBPN government programs. Can you participate in this? _____

If funded your organization will be asked to attend a reception to receive the funds. Can you participate in this given ample time? _____

Non-compliancy of reporting requirements will **DISQUALIFY** awardees of all future funding requests. Do you understand this statement? _____

ADDITIONAL INFORMATION YOU WANT THE CCC TO KNOW:

PRAIRIE BAND POTAWATOMI NATION

Charitable contributions committee
16281 Q Road, Mayetta, Kansas 66509
785-966-3918

RELEASE AND WAIVER

I hereby authorize the Prairie Band Potawatomi Nation (PBPN) and the PBPN Charitable Contributions Committee, to use and reproduce organization name and likeness, and to make use of organization name and likeness, in reports, still photographs, video pictures and/or voice recordings, in any manner whatsoever for purposes of government reporting, advertising, publicity or promotion of any kind including, but not limited to, print and broadcast media. This includes, but not limited to, the right to use and publish any personal/organization information that I have given the Prairie Band Potawatomi Nation's Charitable Contribution Committee such as organization name and address.

I further agree that I will not seek and am not entitled to consideration or compensation from the Prairie Band Potawatomi Nation by reason of any such uses of organization name, likeness, voice or personal information.

ACKNOWLEDGED AND AGREED:

Signature of Individual or
Officer of Organization

Date

Witness:

Printed Name

Address

Address

Phone

Prairie Band Potawatomi Nation Official Tribal Seal
(Request to Use)

The official seal of the Prairie Band Potawatomi Nation is registered with the United States Patent and Trademark Office tribal insignia database. The official seal may only be used with the approval of the Prairie Band Potawatomi Nation Tribal Council or an individual designated by the Council to approve such use. Because the official seal is a registered official tribal insignia, you must complete the following and receive approval prior to use.

Applicant Name _____

Agency _____ Phone: _____

Proposed Use of Seal: _____

Terms and Conditions

By completing this form you agree to the following conditions:

1. The Prairie Band Potawatomi Nation official seal is the official seal of the Prairie Band Potawatomi Nation. This seal is registered as an official tribal insignia with the United States Patent and Trademark Office.
2. The use of the official seal of the Prairie Band Potawatomi Nation is restricted to the above date and use only.
3. The approval of this use cannot be transferred to any other person or for any other use.

Applicant Signature: _____ Date: _____

I hereby approve ____, deny____, the above-stated use of the official Prairie Band Potawatomi Nation tribal seal.

Tribal Council Signature: _____ Date: _____

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

_____, Notary Public

My Commission expires: _____

I M P O R T A N T

THIS MUST BE FILLED OUT TO BE ABLE TO PROCESS CONTRIBUTION:

CHECK PAYABLE TO _____

ADDRESS _____

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

ATTN: _____

PLEASE PRINT

SEND IN WITH APPLICATION.

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.

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

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.

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.

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 ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
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.

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.