



INSTRUCTIONS FOR LICENSING APPLICATION PACKET

CHECKLIST

- | | | |
|----------|--------------------------|---|
| 1 | <input type="checkbox"/> | Application for Retailer License |
| 2 | <input type="checkbox"/> | EFT Authorization (Authorization for Electronic Funds Transfer) |
| 3 | <input type="checkbox"/> | Individual History Form |
| 4 | <input type="checkbox"/> | Authorization to Install Communications Form (if applicable) |
| 5 | <input type="checkbox"/> | ADA Letter and Requirements List |
| 6 | <input type="checkbox"/> | W-9 |
| 7 | <input type="checkbox"/> | Fingerprint Card |
| 8 | <input type="checkbox"/> | Fingerprint Affirmation Form |

1 APPLICATION FOR RETAILER LICENSE

1. Enter the name of the business as it appears on the outside of the building.
2. Enter the physical address of the location where Lottery tickets will be sold. Corporations with multiple stores should complete only one application (address will be the corporate location/information). Attach a list showing locations of stores to be licensed, including store name, number, and address. (Number 11 on the application refers to multiple outlet applications.)
3. Enter the main telephone number of the location.
4. Enter the name of the contact person at the store.
5. Enter the Colorado Sales Tax Account Number exactly as it appears on your Sales Tax (Store) License.
6. Enter a mailing address if it is different from the physical address of the store.
7. List the store's hours of operation.
8. List the store's legal name, as shown on the W-9.

NOTE: You MUST initial at the bottom of the page titled 'Information Concerning This License,' confirming that you have read and understand this information. This form must be returned with the Licensing Packet.

2 EFT AUTHORIZATION

- Complete the Authorization Agreement for Preauthorized Payments.
- You must attach a VOIDED check to this form.
- Be sure to include the name, address and telephone number of the person the Lottery should contact in the event of an NTF.

3 INDIVIDUAL HISTORY RECORD

- All principals of the business are required to complete an Individual History Record Form. These include all partners, LLC members, sole proprietors, principal corporate officers, and all stockholders of corporations holding 10% or more.
- Contact the Colorado Lottery Licensing Department if more Individual History Record Forms are needed.

4 AUTHORIZATION TO INSTALL COMMUNICATIONS

- Scientific Games will make every effort to use Qwest DSL service to support the Lottery terminal. In the event this is not possible, satellite communications will be pursued.
- The DSL authorization portion of the form must be filled out and signed.

5 ADA LETTER AND REQUIREMENTS LIST

- Make sure you read and understand the requirements listed for a Colorado Lottery retailer in reference to the 1996 Federal ADA Act and Lottery Rule 2.

6 W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER

- The Legal Name is the corporation, LLC, or partnership name, or owner's name if Sole Proprietor.
- The Trade Name is the name on the OUTSIDE of the building.
- The Remit Address is the mailing address of the business.
- Check business type and enter the tax number.
- Read and sign as indicated.

FOR THIS TYPE OF ACCOUNT	GIVE NAME & SS# OF	FOR THIS TYPE OF ACCOUNT	GIVE NAME & EIN# OF
INDIVIDUAL	→ THE INDIVIDUAL	SOLE PROPRIETORSHIP OR SINGLE-OWNER LLC	→ THE OWNER
TWO OR MORE INDIVIDUALS (JOINT ACCOUNT)	→ THE ACTUAL OWNER OF THE ACCOUNT OR, IF COMBINED FUNDS, THE FIRST INDIVIDUAL ON THE ACCOUNT	A VALID TRUST, ESTATE OR PENSION TRUST	→ LEGAL ENTITY
CUSTODIAN ACCOUNT OF A MINOR (UNIFORM GIFT TO MINORS ACT)	→ THE MINOR	CORPORATE OR LLC ELECTING CORPORATE STATUS ON FORM 8832	→ THE CORPORATION
A. THE USUAL REVOCABLE SAVINGS TRUST (GRANTOR IS ALSO THE TRUSTEE)	→ THE GRANTOR-TRUSTEE	ASSOCIATION, CLUB, RELIGIOUS, CHARITABLE, EDUCATIONAL, OR OTHER TAX-EXEMPT ORGANIZATION	→ THE ORGANIZATION
B. SO-CALLED TRUST ACCOUNT THAT IS NOT A LEGAL OR VALID TRUST UNDER STATE LAW	→ THE ACTUAL OWNER	PARTNERSHIP OR MULTI-MEMBER LLC	→ THE PARTNERSHIP
SOLE PROPRIETORSHIP OR SINGLE-OWNER LLC	→ THE OWNER	A BROKER OR REGISTERED NOMINEE	→ THE BROKER OR NOMINEE

7 FINGERPRINT CARD

- Fingerprints may be taken by your local law enforcement agency, or Lottery Investigators will assist you in filling out the card, and will take your fingerprints (call to make an appointment: Denver/303.759.6829 or Pueblo/719.546.5207).

8 FINGERPRINT AFFIRMATION FORM

- If fingerprints are taken by a local law enforcement agency, the employee taking the fingerprints must complete the Fingerprint Affirmation Form, and it must be submitted with the fingerprint card to the Lottery with the application.

WARNING

The principals of the firm or organization submitting this Lottery license application warrant that no person of the applicant's firm or organization who has a proprietary, equitable or credit interest, who is an officer, director, or managing agent whether compensated or not, or who participates in the management or sales of Lottery tickets or shares, is:

1. A person who has been convicted of a gambling-related offense, notwithstanding the provisions of Colorado Revised Statutes 1973, as amended, section 24-5-101;
2. A person who is or has been a professional gambler or gambling promoter;
3. A person who has engaged in bookmaking or any other form of illegal gambling;
4. A person who is not of good character and reputation, notwithstanding the provision of section 24-5-101, in the community in which he resides;
5. A person who has been convicted of a crime involving fraud or misrepresentation, notwithstanding the provision of section 24-5-101.

The penalties for making false statements or employing ineligible persons under C.R.S. 24-35-201 et seq. are license suspension, revocation, or appropriate criminal charges.

Mail all forms to:

Colorado Lottery, Attn: Licensing
720 S. Colorado Blvd., Suite 110A, Denver, CO 80246



1

APPLICATION FOR RETAILER LICENSE (TO SELL LOTTERY PRODUCTS)

DATE OF APPLICATION

Table with 5 columns: FOR LOTTERY USE ONLY, COUNTY CODE, BUSINESS CODE, REGION CODE, ROUTE CODE

PLEASE PRINT

- 1. Business name
2. Business address
3. Business phone number
4. Contact name & number for product orders
5. Colorado state sales tax no.
6. Mailing address
7. Business hours
8. Legal name of business

9. Retailer fees:

- \$21 license fee
Lottery rule requires that all retailers be bonded.
\$30 bond fee
Electrical wiring costs
\$5 weekly communication charge

10. Lottery 'Individual History Record' must be completed for each owner, partner, principal officer(s), L.L.C. Member(s) and stockholder(s) of 10% or more.

11. Do you own any other locations that sell Lottery products (for chain stores, etc.)? Yes No Attach a list showing store numbers, complete address of each location, phone number and branch numbers.

Headquarters ID#

12. Is this a 'change of ownership' application? (previous owner was a Lottery retailer)

- Yes No Date of change Previous ID#
If Yes, I state that I currently have no plans to make any physical changes to the store.
If No, I certify that I have read the rules and that my business is compliant with the federal ADA Act and Colorado Lottery Rule 2, as it applies to the sale of Lottery products at my business.

13. Is store ready for terminal installation? Yes No If no, what date should terminal be installed?

14. All Lottery terminals, signage and ticket dispensers are the property of Colorado Lottery or on-line vendor, and the Lottery reserves the right to remove Lottery equipment at any time at the Lottery Director's discretion.

I understand that a false answer to any of the foregoing can subject the applicant to denial, suspension or revocation of a license. I certify, under penalty of perjury in the second degree, that all of the information in this application is complete and correct to the best of my knowledge and belief. I certify that I have read and understand the information contained in this form and the Colorado Lottery rules provided.

Sole proprietors/all general partners of partnerships must sign here:

Signature lines for sole proprietors/partnerships

Corporations/L.L.C. must sign here:

Corporation/L.L.C. Name

By: Corporate officer, stockholder/L.L.C. Member



INFORMATION CONCERNING THIS LICENSE

- The applicant for a Lottery Retailer's license agrees to be bound by and comply with the law, rules, regulations and instructions promulgated heretofore and hereafter by the Colorado Lottery if such a license is issued.
- The applicant for a Lottery Retailer's license understands and consents to a background investigation, to include criminal, personal credit, and state sales tax compliance, and waives any rights or causes of action against the Colorado Lottery or other individual or agency disclosing or releasing said information to the Colorado Lottery.
- The applicant agrees to have adequate staff necessary for the operation of the Lottery terminal, and sell and merchandise all Lottery products effectively and appropriately, and will make available for sale to the public, valid Lottery tickets during the applicant's normal business hours.
- The applicant agrees not to sell Lottery products to anyone under the age of 18.
- The applicant agrees to meet minimum sales requirements as specified by the Lottery. Failure to do so may result in revocation of license.
- Prize Payout: All retailers are required to pay winning Scratch and Jackpot Games (Powerball, Mega Millions, Lotto, Cash 5) tickets up to and including \$150. Retailers may choose to accept prize-winning tickets up to \$599 for validation and payment. Retailers are required to pay ALL tickets they validate!
- The applicant agrees to maintain authorized displays, including approved point of sale, notices, drop boxes, and other materials used in conjunction with Lottery ticket sales in accordance with the instructions of the Colorado Lottery.
- Un-activated packs of Scratch tickets should be moved into a reasonably secure storage area immediately upon receipt. All packs, once activated, are the financial responsibility of the applicant, including those that are stolen. The applicant shall report ticket theft or loss to the Colorado Lottery and local authorities.
- The applicant agrees to maintain accurate records of Lottery ticket sales in conformity with the rules, regulations and instructions promulgated or issued heretofore and hereafter by the Colorado Lottery.
- The applicant agrees to make available to duly authorized representatives of the Colorado Lottery upon their request those records he/she shall be required to maintain.
- The applicant agrees that the license issued hereunder may be revoked, suspended or its renewal rejected for any or all of the following reasons; but not necessarily limited hereto:
 - Whenever the applicant uses false or misleading information to obtain a license.
 - Whenever the applicant violates any of the provisions of the Colorado Lottery or any rules, regulations, or instructions promulgated or issued there under by the Colorado Lottery.
 - Whenever it is determined by the Lottery Director that the applicant fails to meet minimum sales or volume requirements considering the market locale of the applicant.
 - Multiple insufficient funds.
- It is agreed by the applicant that he/she shall hold the Colorado Lottery harmless from any liability arising in conjunction with operating and conducting Lottery ticket sales if a license is issued.
- The applicant agrees to provide authorization for an account with EFT (Electronic Funds Transfer) capability to be used for weekly billing of all Lottery products.
 - Applicant also agrees that the state of Colorado, its agencies, officers and assigns, shall be entitled to collect from the applicant all expenses incurred in recovery of any debt created by the agreement, or in pursuing any other remedy provided by law, including but not limited to reasonable attorney fees and/or collection costs.
 - The applicant is aware that their Lottery terminal will be interrupted by the Lottery for any non-payment of funds, license expiration, or rule infraction listed herein.
- It is understood and agreed by the applicant that the license issued is non-transferable. It is further understood that a change of ownership or reorganization must be reported to the Colorado Lottery immediately. New owners buying a licensed retail outlet may be denied a license if current minimum sales levels are not being met at this location.
- It is understood and agreed by the applicant that after the license expires he/she shall not hold themselves out as a Lottery Retailer unless a renewal license is granted.
- Mailing address is required to assure correct mailing of all correspondence.
- The Lottery reserves the right to remove any Lottery terminal(s) if a retailer fails to comply with any condition set forth in this agreement, or in Lottery rules, regulations, and policies.

WARNING

The principals of the firm or organization submitting this Lottery License application warrant that no person of the applicant's firm or organization who has proprietary, equitable or credit interest, or who is an officer, director or managing agent whether compensated or not, or who participates in the management or sales of Lottery tickets or shares, is:

- A person who has been convicted of a gambling-related offense, notwithstanding the provisions of the Colorado Revised Statutes 1973, as amended, section 24-5-101;
- A person who is or has been a professional gambler or gambling promoter;
- A person who has engaged in bookmaking or any other form of illegal gambling;
- A person who is not of good character and reputation, notwithstanding the provisions of section 24-5-101, in the community which he resides;
- A person who has been convicted of a crime involving fraud or misrepresentation, notwithstanding the provisions of section 24-5-101. The penalties for making false statements or employing ineligible persons under (C.R.S. 24-35-201 et seq.) are license suspension, revocation, or appropriate criminal charges.

I HAVE READ AND UNDERSTAND THE ABOVE INFORMATION CONCERNING THE APPLICATION FOR RETAILER LICENSE.

_____ **MUST Initial Here**



2

AUTHORIZATION FOR ELECTRONIC FUNDS TRANSFER (EFT)

Retailer name _____

This Electronic Funds Transfer (EFT) authorization form must be completed, signed and submitted with the Application for Lottery Retailer's License.

Do you own more than one location that sells Lottery products? [] YES [] NO
If YES, do you want to bill all locations to one account? [] Bill Jointly [] Bill Separately

I (we) authorize the COLORADO LOTTERY, hereinafter called COMPANY, to initiate debit and credit entries to my (our) [] CHECKING ACCOUNT or [] SAVINGS ACCOUNT indicated below, and the depository named below, hereinafter called DEPOSITORY, to debit or credit the same such account.

Date funds will be available _____
Bank (depository) name _____
Name on account _____

A VOIDED CHECK MUST ACCOMPANY THIS FORM

This authority is to remain in full force and effect until COMPANY and DEPOSITORY have received written notification from me/us of its termination in such time and in such manner as to afford COMPANY and DEPOSITORY a reasonable time to act on it.

PRINT NAME _____ SIGNATURE _____

PRINT NAME _____ SIGNATURE _____

If there are not enough funds in your bank account for the payment to clear, a non-transfer of funds (NTF) is created. Having an NTF may result in one or more of the following:

- A processing fee charge • Lottery terminal interruption • Loss of Lottery license

Please list the name, address and telephone number of the person the Lottery should contact in the event of an NTF.

Please print:

(Name)

(Mailing address)

(Telephone number) (Cell number)

(Email address)

**3**

INDIVIDUAL HISTORY RECORD (MUST BE COMPLETED BY EACH OWNER OF 10% OR MORE)

1. Business name _____
(Trade Name visible to the public)
2. Individual's full name _____ AKA _____
(First, Middle, Last) Mr. Mrs./Ms. (Also Known As, i.e. Maiden Name/Nickname)
3. Home address _____
(Street, City, State, Zip)
4. Email address _____
5. Date of birth ___/___/___ 6. Social security number _____
7. Individual's relationship to business Owner Partner LLC Member Principal Officer Stockholder
% of ownership _____
8. U.S. citizen? Yes No If not U.S. Citizen, please list citizenship _____
9. Colorado resident? Yes No If No, where do you reside? _____
10. List the names of relatives who are employees of the Colorado Lottery Division of the Dept. of Revenue: _____

11. Day phone number (area code & number) _____
12. Home phone number (area code & number) _____
13. Have you, or has any company or organization directly or indirectly controlled by you, ever been convicted, fined, imprisoned, placed on probation or received a suspended sentence for ANY offense (Petty Offense, Misdemeanor, Felony, or any other classification) in criminal or military court (do not include traffic violations)? Yes No
If Yes, explain in detail on separate sheet and attach.
14. Has the applicant business and/or individual applicant ever held a gambling license or owned a Federal Gambling stamp? Yes No
If Yes, explain on separate sheet. Include whether state/federal, permit number, year issued, city and state.
15. Are you currently, or were you previously, an owner, partner, principal officer, or stockholder of a business which is currently or was previously licensed by the Colorado Lottery? Yes No
If Yes, list business name(s) or Lottery Retailer ID# _____

I understand and consent to an investigation of my personal credit history, background and police records, and waive any rights or causes of action that I may have against the Colorado Lottery and any other individual or agency disclosing or releasing said information to the Colorado Lottery. I understand and consent, for the duration of the license, if issued, to inspection by any law enforcement official or duly authorized state Lottery official without a warrant or other process, of my licensed premises to determine whether I am complying with the provisions of the Colorado Lottery Laws, Rules and Regulations. I further understand that a false answer to any of the foregoing can subject the applicant to denial, suspension or revocation of a license. I certify under penalty of perjury in the second degree that all of the information in this Individual History Record is complete and correct to the best of my knowledge and belief.

Signature of applicant_____
Date



4

AUTHORIZATION TO ORDER/INSTALL COMMUNICATIONS FOR LOTTERY ON-LINE TERMINAL



RETAILER: DO NOT ORDER PHONE LINES/COMMUNICATIONS FOR LOTTERY EQUIPMENT

Printed name/Telephone number/Title of contact person
Legal name of business
DBA
Street address/City/State/Zip
Current telephone service provider

Does a landlord own the retailer's business building? No Yes

If 'No,' please complete the DSL section, and initial where indicated for VSAT authorization.

If 'Yes,' please have landlord complete the satellite (VSAT) portion of this form, and store owner/manager complete the DSL authorization section. (If this is Change of Ownership and landlord's authorization for VSAT is already on file at the Lottery, landlord will not need to complete the VSAT portion.)

DSL AUTHORIZATION: PLEASE NOTE—COLORADO LOTTERY'S PREFERRED OPTION AND FIRST CHOICE WILL BE TO USE QWEST DSL SERVICE TO SUPPORT THE LOTTERY TERMINAL.

The signatory below acknowledges its ownership of the above retail business at the address shown above. Retailer authorizes the Colorado Lottery's vendor, Scientific Games International, Inc., to order/install any necessary DSL telecommunications equipment at this business location. For new installs only: Telephone number to order DSL service upon is, or other telephone number if first choice does not support DSL. Extended wiring to support Lottery terminal will be completed after DSL circuit is completed. Retailer acknowledges maintaining local service through Qwest for a period of 18 months from order date or until business is no longer a Lottery retailer. If retailer should change local telephone service carrier, Scientific Games International Inc. and the Colorado Lottery need to be notified before change in order to decrease chance of service interruption for Lottery terminal. Retailer will be charged for new line installation if store DSL is installed in place of existing Lottery DSL, or if local service is Qwest and changed to another provider causing DSL to be disconnected.

Approval signature MUST BE SIGNED by authorized representative
Date
Telephone number of authorized representative

INITIAL HERE if you are the owner of the building at the above address, for authorization to install satellite (VSAT) communications, if necessary.

SATELLITE (VSAT) AUTHORIZATION: PLEASE NOTE—THE COLORADO LOTTERY WILL MAKE EVERY EFFORT TO USE QWEST DSL SERVICE TO SUPPORT THE LOTTERY TERMINAL. IN THE EVENT THIS IS NOT POSSIBLE, SATELLITE COMMUNICATIONS WILL BE PURSUED.

(name of landlord/owner) acknowledges its ownership of the business building at the above address, that is presently leased to (name of retailer). The landlord authorizes the Colorado Lottery's vendor, Scientific Games International, Inc., to install any necessary satellite telecommunications equipment/cabling at this business building. The equipment normally includes a satellite dish (36" x 36"), a non-penetrating roof or pole mount to support the dish, an indoor unit, and appropriate cabling. If a penetrating mount is needed (ie: wall-mount) or if a cable path needs to be created, the Scientific Games International Inc. satellite vendor will inform the store contact prior to performing the necessary work to complete the install.

Approval signature MUST BE SIGNED by authorized representative
Date
Telephone number of authorized representative

Street address of landlord

City, State, & Zip Code of landlord



5

Dear Applicant,

As you are probably aware, in 1990 the Federal government passed the Americans With Disabilities Act (ADA) which, among other things, requires businesses to make their establishments accessible to persons with disabilities. In January 1992, the section of the ADA that pertains to your business became effective.

In order to comply with this Federal law, the Colorado Lottery Commission passed Rule 2, which states all Lottery retailers must meet ADA requirements as they pertain to the purchase of Lottery products. Because of the sweeping impact of the ADA, your business has most likely been working to assure ADA compliance, too. Lottery Commission Rule 2 requires that disabled persons must be able to park, enter your business, purchase Lottery products and exit safely and easily.

The ADA establishes the specific guidelines for businesses to determine accessibility to products by disabled persons. These guidelines, as they apply to the sale of Lottery products, are documented in Lottery Rule 2. A condensed version of the rule is included in your application packet.

The Lottery is committed to helping each of our applicants comply with this Federal law and has trained staff who will assist you, if necessary, in finding acceptable solutions to any areas that may be noncompliant.

In addition to our commitment to Lottery applicants, we are also committed to making our products accessible to disabled players. We recognize the vast majority of business owners share our commitment to Colorado's disabled population, so while Commission Rule 2 provides for denial or revocation of a license if a retail location is not in compliance, owners will be given ample time to evaluate their business and make any corrections necessary before this type of action would be taken.

We appreciate your cooperation in this important matter and thank you for your continuing support of the Colorado Lottery.

A handwritten signature in black ink, appearing to read "Abel J. Tapia".

Abel J. Tapia
Colorado Lottery Director



5_a

ADA REQUIREMENTS FOR LOTTERY RETAILERS

- If you provide a parking area for your customers that is not on a street or highway, and do not share the parking area with any other businesses, the parking area must comply with the parking area requirements under the Federal ADA Act. Those requirements include one van accessible parking space (must be at least 192" wide) for every 25 spaces, or at least one van accessible space in an unmarked lot. A vertical parking sign must mark the accessible space.
- The path from a customer's vehicle to your front door must be stable, firm and slip resistant (i.e., no sand or gravel), and at least 36" wide at all points.
- If there is a curb or stairs to get into your store, there must be a curb cut or ramp built to ADA specifications for disabled customer access.
- Any overhead objects in the path must be higher than 80" from the ground. Any objects on the ground or walls cannot extend more than 4" into the path and be higher than 27" off the ground.
- If a customer in a wheelchair cannot get into your front door, be sure there is another entrance he or she can use. Post a sign indicating the way to the accessible entrance.
- Your front door needs to be at least 36" wide, and have no obstacles blocking the door (i.e., trash can, newspaper stand, etc.) for easy access.
- Be sure your door threshold is not too high, and meets ADA requirements. Also be sure someone with a closed or clenched fist is able to open your door without needing assistance.
- Make sure your door does not close too fast for someone in a wheelchair or with crutches.
- The path to your Lottery Sales Counter must also be stable, firm and slip resistant. Be sure to remove insecure or very high floor mats, and make certain any carpeting is low pile and secure at the edges.
- The Lottery Sales Counter must have at least a 3-foot section that is not more than 36" high, and there must be enough space in the sales area for a wheelchair to turn around.

The Colorado Lottery will work with you to achieve compliance in any of the above areas. We have numerous signs available, including parking signs, and alternative methods to sell Lottery products that may apply at your business. Discuss ways to make any of the above areas compliant with your Lottery Sales Representative, or call the Lottery and speak to the ADA Coordinator **(303.759.6829)**.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

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

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- 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 ▶

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee 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.

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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

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



8

FINGERPRINT AFFIRMATION FORM

I, _____, am an employee with the _____
and have rolled the fingerprints of _____
on ____ / ____ / _____ and returned the Applicant fingerprint card to _____.

Signature of officer/employee taking fingerprints

Date

(please print all information except the signature)