ALL FINANCIAL PAPERWORK MUST BE TURNED IN WITHIN 2 WEEKS AFTER CAMP ENDS

CAMPS & CLINICS
2019-2020

The following items must be received by the Facilities Department before your camp can be approved:

(1) Online facility use request (Click red box)
(2) Flyer
(3) Application to Distribute Flyer
(4) Certificate of Insurance

** All Financial Paperwork is due to the DISTRICT ATHLETICS OFFICE no later than 2 weeks after the camp ends

Contact names and numbers:

<table>
<thead>
<tr>
<th>District Athletics</th>
<th>Facilities Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steve McDowell</td>
<td>Adam Crang</td>
</tr>
<tr>
<td>District Athletic Director</td>
<td>Community Ed</td>
</tr>
<tr>
<td>(480) 497-3363</td>
<td>(480) 373-5572</td>
</tr>
<tr>
<td>Caryn Kracinski</td>
<td>Kristi Odle</td>
</tr>
<tr>
<td>Admin Assistant/Athletics</td>
<td>Community Ed</td>
</tr>
<tr>
<td>(480) 497-3363</td>
<td>(480) 373-5573</td>
</tr>
</tbody>
</table>
Camp Guidelines

ALL FINANCIAL PAPERWORK MUST BE TURNED IN WITHIN 2 WEEKS AFTER CAMP ENDS

GUIDELINE FORM – Read guidelines, sign form and return to Facilities Office. This form states that you understand and agree to the responsibilities of running a camp or clinic in the Gilbert School District.

FACILITY USE REQUEST – The Camp & Clinic Facility Use Request is now online. Please remember to create an account if this is your first request. Facility Use Request can be found on the website under "About GPS" - Facility Use. You can contact Adam Crang or Kristi Odle, Facilities Dept. @ 480-373-5573 with any questions.

INSURANCE POLICY - $1,000,000.00 liability insurance policy must be on file. Send a copy of the “certificate of insurance” to the Facilities Office – camps cannot be approved without proof of insurance.

REQUEST TO DISTRIBUTE PROMOTIONAL LITERATURE – Please fill out the request to distribute your promotional literature. Send a copy of your “flyer” and the "application to distribute flyer” to Facilities. Flyers cannot be sent home with the students but will be placed in a kiosk in the office or classroom.

1) Our District trust has directed all coaches to include the following language on their flyers:

“as a condition precedent to participating in the __________ camp, I, as the parent and/or legal guardian of __________ agree to maintain health insurance for my son/daughter while he/she participates in this camp. If I do not maintain health insurance for my son/daughter, I agree to purchase the student accident insurance policy offered by the camp through the school district.”

_________________________  ______________________
parent/guardian              date
ALL FINANCIAL PAPERWORK MUST BE TURNED IN WITHIN 2 WEEKS AFTER CAMP ENDS

2) Coaches print and distribute their own flyers. Flyers must be approved by the following departments before distribution:

   a) District Athletic Director
   b) Facilities Office – “approval” stamp must be on flyer before distribution to schools.

When final approval is given for your flyers and printing has been done, please send a handful of flyers to District Athletic for display in our office.

CHECKING ACCOUNT – The camp director shall establish a non-district account at a local bank to process fees and expenses. Checks for payment of registration fees should NOT be made payable to a specific person. Bank records should be kept for 3 years.

*** Name of bank:__________________________ ***

*** Camp Tax ID#:__________________________ ***

You CANNOT use the District Tax ID number.


It must be clearly understood that any programs offered in the Gilbert School District will not in any way jeopardize the eligibility status of the District’s programs as specified in the Arizona Interscholastic Associations By-Laws.

I have read the District mandates and understand my responsibilities.

________________________________________  _____________________________
(camp director)                                  (date)

________________________________________
(camp name)

________________________________________
(school)
ALL FINANCIAL PAPERWORK MUST BE TURNED IN WITHIN 2 WEEKS AFTER CAMP ENDS

Camp & Clinic Financial Report

CAMP/CLINIC NAME: _______________________
CAMP DIRECTOR: ________________________
SCHOOL: ________________________________
CAMP DATE: ______________________________

TOTAL FEES COLLECTED:

\[
\text{# of participants} \times \text{registration fee} = \text{total fees collected}
\]

(please send a roster of all participants to District Athletics)

Distribution is based on the “total fees collected” by the camp/clinic. Checks are payable to Gilbert Public Schools.

15% of the total registration income will be deposited to the school athletic budget account (within civic fund). Send check to District Athletics. $____________

10% of the total registration income will be deposited into the club bookstore account. Deposit check into Bookstore. $____________

5% of the total registration income will be paid to District Athletic rental fund. Send check to District Athletics. $____________

70% of total registration income is retained by the camp or clinic. (please list all expenses on back of financial report, include receipts to support expenses listed). $____________

**BOOKSTORE MANAGER**
Please fill out information and sign

STUDENT CLUB ________________________________

AMOUNT OF DEPOSIT $____________ DATE OF DEPOSIT ____________

BOOKSTORE MANAGER SIGNATURE ________________________
# Camp & Clinic Expenses

**PERSONNEL:**

<table>
<thead>
<tr>
<th>Name 1</th>
<th>Name 2</th>
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<tr>
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</table>

**TOTAL PAYROLL:**

<table>
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<tr>
<th>Name 3</th>
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</table>

**DIRECTOR’S FEE:**

<table>
<thead>
<tr>
<th>Amount</th>
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</tbody>
</table>

**A W-9 should be completed for each individual worker.**

*The camp director is responsible for completing Form 1099 on any individual who has earned $600.00 or more in a calendar year.*

**EXPENSES:**

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Liability insurance</td>
<td></td>
</tr>
<tr>
<td>Total expenses</td>
<td></td>
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</tbody>
</table>

**EXPENSES:**

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liability insurance</td>
<td></td>
</tr>
<tr>
<td>Total expenses</td>
<td></td>
</tr>
</tbody>
</table>

**CAMP/CLINIC DIRECTOR**

<table>
<thead>
<tr>
<th>Name</th>
<th>Date</th>
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<td></td>
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</tbody>
</table>

**SITE ATHLETIC DIRECTOR**

<table>
<thead>
<tr>
<th>Name</th>
<th>Date</th>
</tr>
</thead>
<tbody>
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<td></td>
<td></td>
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</tbody>
</table>

(attach receipts and payment – send to District Athletics)

7/12
ALL FINANCIAL PAPERWORK MUST BE TURNED IN WITHIN 2 WEEKS AFTER CAMP ENDS

Camp & Clinic Checklist

(CAMP FINANCIAL PAPERWORK IS DUE WITHIN 2 WEEKS AFTER CAMP ENDS)

FINANCIAL REPORT – Fill out the financial report and have your site athletic director sign and date it. The bookstore manager must fill out the club’s deposit information and sign in the appropriate box. Send the financial report and two checks to District Athletics for processing:

- 15% school athletic budget within civic funds $ __________
- 10% club bookstore account $ __________
- 5% District Athletics rental funds $ __________

(Checks are payable to Gilbert Public Schools)

FUNDS DISTRIBUTION – Distribution is based on the “total registration income” received by the camp/clinic.

- 15% of the total registration income will be deposited to the school athletic budget account (within civic fund). Send check to District Athletics.

- 10% of the total registration income will be deposited into the club bookstore account. Deposit check into Bookstore on campus.

- 5% of the total registration income will be paid to District Athletic rental fund. Send check to District Athletics.

- 70% of total registration income is retained by the camp or clinic. All expenses relating to the program being offered will be the responsibility of the camp/clinic. Other costs incurred can be t-shirts, flyers, scholarships, etc. Include the following information when turning in your financial papers:
  a. # of scholarships and $ amount of scholarships
  b. roster with amounts collected per name
  c. receipts for expenses
  d. copy of fee schedule

7/12
Dear Vendor or Merchant,

Thank you for your interest in distributing promotional materials in the Gilbert Public Schools. The District will strictly adhere to the Governing Board Policy KHC in these matters. To view the complete policy, please visit our website at www.gilbertschools.net. Our students may not be used as agents for distributing non-school materials.

In order to best serve your needs, please read ALL the following information before submitting your application for distribution of promotional materials at Gilbert Public Schools. If you have any questions, please contact Community Education at 480 892-9089.

**Determine Eligibility**

<table>
<thead>
<tr>
<th>Requirements for Acceptable Materials:</th>
<th>Unacceptable Materials:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Non-profit organization</td>
<td>1. Commercial</td>
</tr>
<tr>
<td>AND</td>
<td>2. Political</td>
</tr>
<tr>
<td>2. Materials that provide information relating to programs that expand and enhance District program goals</td>
<td>3. Religious</td>
</tr>
<tr>
<td>OR</td>
<td>4. Violates laws, regulations, or District policy</td>
</tr>
<tr>
<td>3. Information enhancing school programs and goals</td>
<td>5. Sponsored or co-sponsored by a profit-making organization as a source of advertisement</td>
</tr>
<tr>
<td></td>
<td>6. Advertisements for products, services, sales, or rentals</td>
</tr>
<tr>
<td></td>
<td>7. Promote a fee, ticket charge, or membership (except as provided for in District policy)</td>
</tr>
<tr>
<td></td>
<td>8. Entice involvement through incentives</td>
</tr>
<tr>
<td></td>
<td>9. Calls for announcements over school intercoms</td>
</tr>
<tr>
<td></td>
<td>10. Calls for District-wide distribution</td>
</tr>
<tr>
<td></td>
<td>11. Conflicts with District programs</td>
</tr>
</tbody>
</table>

**Complete the Application**

Complete the application in FULL, attach the material you would like to distribute and submit 30 days prior to the distribution date requested. This can be done in person, mail, fax or scanned and e-mail.

**Address:**
Gilbert Public Schools  
Community Education  
6839 E. Guadalupe Rd.  
Mesa, Az 85212

Phone (480) 892-9089  Fax (480) 892-8775  
Community-Ed-businessdept@gilbertschools.net
Application Process

Application Review

When your application has been reviewed, you will be contacted by phone or fax. If approved, you can proceed with the following instructions for distribution. If denied, you will be given an explanation.

Distribution Instructions

If Approved for Kiosk Distribution:

- Bundle flyers in groups of 50.
- Copy and attach your approved application to the outside of each school’s bundle, with the school name clearly marked.
- Deliver to each school’s front office. District employees will place flyers in the kiosk.

If Approved for Distribution to Students (In-District Programs):

- Request student count for each school where you have been approved to distribute flyers.
- Bundle flyers in groups of 30 (i.e., 600 students = 20 bundles of 30 each)
- Copy and attach your approved application to the outside of each school’s bundle with the school name clearly marked.
- Deliver to each school’s front office. District employees will place flyers in the teacher’s boxes.
K-2300 KHC
DISTRIBUTION / POSTING OF PROMOTIONAL MATERIALS

The Gilbert Public Schools Governing Board believes the mission of the District is to educate its students. The relationship between Gilbert Public Schools and community organizations that support our students is very valuable, and the District wishes to cooperate with those organizations. However, because of the District’s mandate to educate students and to treat all community and other outside organizations in a consistent manner, Gilbert Public Schools’ students will not receive, for classroom distribution, written information pertaining to the activities of these organizations. GPS will allow these community and outside organizations to display/distribute their information in a kiosk located in the office of each school, and/or provide an electronic copy of their flyer to be posted on our District website, as long as this information meets the policy guidelines. Gilbert Public Schools neither endorses nor sponsors the organizations or activities promoted in these materials.

Revised: July 26, 2005
CROSS REF.: KD - Public Information and Communications; KHA - Public Solicitations in Schools

K-2200 © KHA
PUBLIC SOLICITATIONS IN SCHOOLS

A school employee’s position in the District shall not be used to influence parents or students to purchase books or other merchandise, except for materials approved by the Superintendent for use in the classroom.

Solicitation of employees and/or students by any profit, nonprofit, or charitable groups, institutions, or organizations must have the approval of the Superintendent in advance.

The District shall strive to safeguard the students and their parents from money-raising plans of outside organizations, commercial enterprises, and individuals. This policy shall apply particularly to ticket sales and sales of articles or services except those directly sponsored by school authorities or school organizations.

Adopted: July 13, 2000

I-6000 © IJM
ADVERTISING IN SCHOOL DISTRICT FACILITIES AND ON DISTRICT PROPERTY

The Governing Board permits commercial advertising at school and District sites that adheres to this policy.

Commercial materials and messages that are displayed on or at a school site, District site, District website, school website, or in specific school publications such as yearbooks or school newspapers (e.g., printed materials, posters, banners, models, films, slides, pictures, charts, exhibits for education purposes) need the approval of the Superintendent. The Superintendent will give approval to display commercial materials, which include, but are not limited to the following:

- Are grammatically correct.
- Are timely and up-to-date.
- Are not critical of American democratic ideals and moral values.
- Do not attack ethnic, religious, racial, or other cultural groups (i.e., hate literature).
- Do not promote hostility, disorder or violence.
- Do not proselytize a particular religious or political belief.
- Are no libelous, invade the rights of others or inhibit the functioning of the school, or advocate interference with the rights of any individual.
- Are not obscene, pornographic, or offensive as defined by prevailing community standards.
- Are not in conflict with board policies, such as the use of drugs, alcohol, weapons and harassment.
- Do not promote businesses and educational institutions which provide the same services found within the organizations of GPS.

The Superintendent shall establish regulations and criteria for advertising material in relation to size, color, location of material, and the charge for advertising. Commercial advertising is not allowed over a school’s TV network or in a school’s newsletter. Any funds, which are derived from advertising at a school or District site, will be deposited in an appropriate District account designated by the Superintendent. Parent groups can advertise in their newsletters, but newsletters that contain advertising must be sent to parents by some means other than students.

Revised: March 27, 2007
LEGAL REF.: A.R.S. 15-341; A.R.S. 15-535
CROSS REF.: KHA - Public Solicitations in Schools
Application for Distribution of
Promotional Materials (Fliers)

Information About the Organization

Organizations Name: ____________________________
Contact Name: ____________________________ Email Address: ____________________________
Address: ____________________________ ____________________________
Phone: ____________________________ Fax: ____________________________
Organization Classification: Non-Profit  For Profit Commercial  Other

Note: Non-profit material will not be distributed to students in Kindergarten through 12th grade. B. Only non-profit groups may be allowed to place promotional items in kiosks and request placement on the District website.

Information About the Promotional Material

Title of Material: ____________________________
Type of material: Flyer  Poster  Brochure  Other

Today's Date: ____________________________ Distribution Date: ____________________________

How would you like the material distributed? Both Kiosk and Web Site  Kiosk Only  Web Site Only

Please Distribute to the Following: (Note: You may not distribute to the entire District with a single request)

Elementary Schools
- Ashland Ranch
- Augusta Ranch
- Boulder Creek
- Burk
- Canyon Rim
- Carol Rae Ranch
- Finley Farms
- Gilbert El.
- Greenfield El.
- Patterson

Junior High Schools
- Desert Ridge Junior High
- Gilbert Junior High
- Canyon Valley Junior High
- Greenfield Junior High
- Gilbert Classical Acad.

High Schools
- Campo Verde High School
- Gilbert High School
- Gilbert Classical Acad.
- Canyon Valley
- Highland Junior High
- Mesquite Junior High
- South Valley Junior High

Approved with the following changes:

Signed By ____________________________

Revised 10/26/2012
Form W-9  
(Requested December 2011) 
Department of the Treasury 
Internal Revenue Service 

Request for Taxpayer Identification Number and Certification 

Give Form to the requestor. Do not send to the IRS.

<table>
<thead>
<tr>
<th>Name (as shown on your income tax return)</th>
</tr>
</thead>
<tbody>
<tr>
<td>business name disregarded entity name, if different from above</td>
</tr>
</tbody>
</table>

Check appropriate box for federal tax classification-

D Individual/sole proprietor  D Corporation  D Corporation  D Partnership  D Trust/estate

D Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)

D Other (see instructions) |

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line 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.

1 @ Il Certification of resident alien (other than a U.S. person) 

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 not 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.

Signature of 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:

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 a percentage 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.

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 report 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 it, 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 (OBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (OBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the same shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. 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 the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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 OBA name on the "Business name/ disregarded entity name" line.

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/ disregarded entity 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 commodity ties 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,
15. 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 15.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except 1 through 9</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 5 and 7 through 13. Also, C corporations.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 7. 1</td>
</tr>
</tbody>
</table>

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

2However, 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, 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 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-9.

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, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see Exempt Payee on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 J-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

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>individual</td>
<td>The individual</td>
</tr>
<tr>
<td>Two or more individuals</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account *</td>
</tr>
<tr>
<td>Qoint account</td>
<td>The minor *</td>
</tr>
<tr>
<td>3. Custodian account of</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>a minor (Uniform Gift to</td>
<td>The actual owner</td>
</tr>
<tr>
<td>Minors Act)</td>
<td>*</td>
</tr>
<tr>
<td>4. a. The usual revocable</td>
<td>The owner</td>
</tr>
<tr>
<td>savings trust (grantor is</td>
<td>The grantor</td>
</tr>
<tr>
<td>also trustee)</td>
<td></td>
</tr>
<tr>
<td>b. So-called trust account</td>
<td></td>
</tr>
<tr>
<td>that is not a legal or</td>
<td></td>
</tr>
<tr>
<td>valid trust under state</td>
<td></td>
</tr>
<tr>
<td>law</td>
<td></td>
</tr>
<tr>
<td>5. Sole proprietorship or</td>
<td></td>
</tr>
<tr>
<td>disregarded entity owned</td>
<td></td>
</tr>
<tr>
<td>by an individual</td>
<td></td>
</tr>
<tr>
<td>6. Granter trust filing</td>
<td></td>
</tr>
<tr>
<td>under Optional Form 1099</td>
<td></td>
</tr>
<tr>
<td>Filing Method 1 (see</td>
<td></td>
</tr>
<tr>
<td>Regulation section 1.677-4(b)(2)(i)(A))</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Disregarded entity not</td>
<td>The owner</td>
</tr>
<tr>
<td>owned by an individual</td>
<td>Legal entity *</td>
</tr>
<tr>
<td>8. A valid trust, estate,</td>
<td>The corporation</td>
</tr>
<tr>
<td>or pension trust</td>
<td></td>
</tr>
<tr>
<td>9. Corporation or LLC</td>
<td>The organization</td>
</tr>
<tr>
<td>electing corporate status</td>
<td></td>
</tr>
<tr>
<td>on Form 112 or Form 2553</td>
<td></td>
</tr>
<tr>
<td>10. Association, club,</td>
<td>The partnership</td>
</tr>
<tr>
<td>religious, charitable,</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>educational, or other</td>
<td>The public entity</td>
</tr>
<tr>
<td>tax-exempt organization</td>
<td></td>
</tr>
<tr>
<td>11. Partnership or</td>
<td></td>
</tr>
<tr>
<td>multi-member LLC</td>
<td></td>
</tr>
<tr>
<td>12. A broker or registered</td>
<td></td>
</tr>
<tr>
<td>nominee</td>
<td></td>
</tr>
<tr>
<td>13. Account with the</td>
<td></td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td></td>
</tr>
<tr>
<td>in the name of a public</td>
<td></td>
</tr>
<tr>
<td>entity (such as a state</td>
<td></td>
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<tr>
<td>or local government,</td>
<td></td>
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<tr>
<td>school district, or</td>
<td></td>
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<tr>
<td>prison) that receives</td>
<td></td>
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<tr>
<td>agricultural program</td>
<td></td>
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<tr>
<td>payments</td>
<td></td>
</tr>
<tr>
<td>14. Granter trust filing</td>
<td></td>
</tr>
<tr>
<td>under the Form 1041</td>
<td></td>
</tr>
<tr>
<td>Filing Method or the</td>
<td></td>
</tr>
<tr>
<td>Optional Form 1099</td>
<td></td>
</tr>
<tr>
<td>Filing Method 2 (see</td>
<td></td>
</tr>
<tr>
<td>Regulation section 1.677-4(b)(2)(i)(B))</td>
<td></td>
</tr>
</tbody>
</table>

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.

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or 1-877-777-4778 or submit Form 14039.

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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spamb@fsa.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.