



Dear Prospective Lottery Retailer:

Thank you for your interest in becoming a New Mexico Lottery Retailer. You've taken the first step on a pathway to an exciting and rewarding venture as a Lottery Retailer. Lottery Retailers statewide have profited from the sales of lottery tickets and from additional sales of other products that come when lottery players are added to your regular store traffic.

Based on your interest, enclosed is the New Mexico Lottery Retailer application packet. To avoid delays in processing your application, be sure to complete all forms contained in the application packet. The application packet contains the following sections:

- Form A: New Mexico Lottery Authority Retailer Application for Certificate of Authority
- Form B: Electronic Funds Transfer Authorization (EFT)
- Form C: Retailer Self-Certification of Compliance with Americans with Disabilities Act (ADA)
- Form D: New Mexico Lottery Authority Permission to Install Satellite Equipment and On-Line Terminal
- Form E: Retailer background Information
 - All lottery applicants must undergo a background investigation. Form F requests information on all persons associated with the business who have a financial interest
- Form F: Authorization for Release of Information
- Form G: Authorization for Release of Information for: Sole Proprietor, Corporation, Partnership, Retailer, Vendor, Contractor and Individual
 - ***Please note that forms F & G must be notarized for each person listed on form E.***
- W-9: Taxpayer Information Form with instructions as required by IRS

Upon approval, your Lottery Sales Representative will be in contact with you to discuss the installation of the terminal, in-store training, merchandising and ticket orders.

If you have any questions, please contact your lottery sales representative or Retailer Licensing at 505-342-7600.

Again, we thank you for your interest in becoming a New Mexico Lottery Retailer. We look forward to our partnership as we work together to benefit New Mexico's future.

Sincerely,

New Mexico Lottery Authority
Retailer Licensing



New Mexico Lottery Authority Retailer Application for Certificate of Authority

FORM A

Please enclose \$25.00 application fee payable to New Mexico Lottery Authority

Application for (Check One) <input type="checkbox"/> Independent Store <input type="checkbox"/> Multiple Stores (Chain) <input type="checkbox"/> Change of ownership of Existing Location						
For Chain stores mark the appropriate box: <input type="checkbox"/> Central Billing (one bank account) or <input type="checkbox"/> Individual Billing (one bank account for each store)						
Business/ Retailer Name:		DBA:				
Store Physical/Delivery Address:						
City:		County:		State:		Zip Code:
Store Phone:		Applicant Phone:		Store Fax:		
Authorized Store Contacts-Name, Title and Phone-contacts listed are authorized to make decision or changes to the Lottery Account						
Primary Contact Name & Title:				Phone:		Fax:
Secondary Contact Name & Title:				Phone:		Fax:
Email Address to receive billing statements:						
Mailing / Billing Address:						
City:		County:		State:		Zip Code:
Authorized Store Contacts-Name, Title and Phone-contacts listed here are authorized to receive billing/financial information						
Primary billing/financial contact Name & Title:				Phone:		Fax:
Secondary billing/financial contact Name & Title				Phone:		Fax:
Hours of Operation:						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Open	Open	Open	Open	Open	Open	Open
Close	Close	Close	Close	Close	Close	Close
Average Weekly Customer Count:						
Type of Ownership (Check appropriate box):						
<input type="checkbox"/> Sole Proprietorship (owner) <input type="checkbox"/> General Partnership <input type="checkbox"/> For Profit Corporation <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Other (Specify) _____						
Business Registration ID:				State Tax ID:		
Business Federal Tax ID:				Owner's Social Security #:		
Primary Business Type (circle only one):						
01 Supermarket (more than 5 check stands)		12 Restaurant without Liquor License		71 Package Liquor		
02 Grocery Store (5 or less check stands)		13 Fast Food		72 Bar		
03 Convenience Store		14 Club or Association		73 Tribal/Casino		
04 Convenience Store with Gas Pumps		21 General Merchandise		74 Pueblo		
05 Convenience Store with Gas Pumps & Fast Food		31 Home & Auto Supplies		98 General Services		
06 Pharmacy		41 Apparel and Accessory Stores		99 Other/specify _____		
11 Restaurant with Liquor &/or Beer License		51 Special Events and Locations				
Disclosure Information: I understand that a false or misleading answer to any part of this application packet will be grounds for denial of a lottery Retailer contract. I certify that all the information in this Retailer application packet is correct to the best of my knowledge and belief.						
<i>If there is more than one owner, list the primary owner here and all other owners on the Retailer Background Information Form E, F and G.</i>						
Type or Print Name:				Title:		Phone:
Signature:						Date:

Retailer Application Individual Selling Locations for Chain and/or Multiple Store Application FORM A

Store Name and Number:			
Store Physical/Delivery Address:			
Business Registries ID:		State Tax ID:	Federal Tax ID:
City:	County:	State:	Zip Code:
Phone:		Fax:	
Primary Business type (see table on FORM A-page 1)			
Authorized Store Contacts-Name, Title and Phone-contacts listed are authorized to make decision or changes to the Lottery Account			
Primary Contact Name & Title		Phone:	Fax:
Secondary Contact Name & Title		Phone:	Fax:
Authorized Store Contacts-Name, Title and Phone-contacts listed here are authorized receive billing/financial information			
Primary billing/financial contact Name & Title:		Phone:	Fax:
Secondary billing/financial contact Name & Title		Phone:	Fax:

Store Name and Number:			
Store Physical/Delivery Address:			
Business Registration ID:		State Tax ID:	Federal Tax ID:
City:	County:	State:	Zip Code:
Phone:		Fax:	
Primary Business type (see table on FORM A-page 1)			
Authorized Store Contacts-Name, Title and Phone-contacts listed are authorized to make decision or changes to the Lottery Account			
Primary Contact Name & Title		Phone:	Fax:
Secondary Contact Name & Title		Phone:	Fax:
Authorized Store Contacts-Name, Title and Phone-contacts listed here are authorized receive billing/financial information			
Primary billing/financial contact Name & Title:		Phone:	Fax:
Secondary billing/financial contact Name & Title		Phone:	Fax:

You may copy this page to add more locations or attach a separate list that includes the above information for each location.

This box is for Retailer Licensing Only

Retailer Number: _____

Retailer Name: _____

ELECTRONIC FUNDS TRANSFER AUTHORITY (EFT)

I HEREBY AUTHORIZE THE New Mexico Lottery to make automatic withdrawals or deposits each week from or into my business checking account which is at the following Depository Financial Institution (name of your bank) _____ in (City)_____ and authorize the DFI to charge such withdrawals or deposits to my listed account. Adjusting entries to correct errors and to collect additional charges, which may include penalties and/or interest, are also authorized.

It is agreed that these withdrawals, deposits and adjustments will be electronically made by the Electronic Fund Transfer System (EFT) under the rules and regulations of the New Mexico Lottery and the National and Local Automated Clearing House (ACH) Associates. I understand that this Authority will remain in effect at least 14 days of submitting a change of account to the New Mexico Lottery. I HAVE ATTACHED A VOIDED CHECK (No deposit slips) TO THIS FORM FOR THIS ACCOUNT.

Check this box if this is to change the account used for an existing Retailer account

Retailer #:

Retailer Name:

Account Name as Shown on your bank account:

Business Name (this name MUST be registered with your bank.

Street Address (physical address of business where you sell New Mexico Lottery products.

City :

State:

Zip:

Signature of Authorized Party (Must be the same as the signature on the bank account, and an authorized representative of the business.)

STAPLE VOIDED CHECK HERE FROM THE ACCOUNT TO BE USED FOR EFT SWEEP

DO NOT USE A DEPOSIT SLIP

DO NOT USE PHOTO COPY OF THE CHECK

MUST BE ORIGINAL VOIDED CHECK TO PROCESS

Sign Here:

Print Name Here:

Date:

This box is for Retailer Licensing Only

Retailer Number: _____

Retailer Name: _____



NEW MEXICO LOTTERY AUTHORITY

Retailer Self-Certification of Compliance With the Americans with Disabilities Act

FORM C

6-24-14 C; 5 of the New Mexico Lottery Act- No person shall be a Lottery Retailer who fails to certify to the chief executive officer that his premises are in compliance with the federal Americans with Disabilities Act of 1990." Title III of the Americans with Disabilities Act (ADA) requires public accommodations to provide goods and services to people with disabilities on an equal basis with the rest of the general public.

Please Print or Type

Business Name:	
Owner or authorized signer:	
Site Address:	
City, State, and Zip:	
Phone:	

Guidance

New Buildings: If your facility was designed and constructed for first occupancy after January 26, 1993, your facility must comply with the ADA Accessibility Guidelines for building and facilities – Appendix A to Part 36 of the Code of Federal Regulations.

Old Buildings: If your building was designed and constructed for first occupancy before January 26, 1993, you should remove architectural and communication barriers where such removal is readily achievable, "readily achievable" means easily accomplishable and able to be carried out without much difficulty or expense.

In determining which barriers should be removed first, you should consider the following priorities:

- 1)** Take measures to provide access to the facility from public sidewalks, parking or public transportation. These measures include, for example, installing an entrance ramp, widening entrances, and providing accessible parking spaces; **2)** take measures to provide access to the areas where New Mexico Lottery goods and services are provided.
- 2)** When a Retailer can demonstrate that a barrier removal in its facility is not readily achievable, you must make New Mexico Lottery goods and services available through alternative methods, if those methods are readily achievable. Such alternatives may include providing curb service and/or relocating activities to accessible locations.

The obligations to perform readily achievable barriers removal is a continuing one. If removal is not currently readily achievable, but becomes so in the future, it must be done then.

If alterations to facilities have been performed since 1/26/92, the alterations must be readily accessible to and usable by individuals with disabilities. Alterations include but are not limited to remodeling, renovation, rehabilitation, reconstruction, historic restoration, changes or rearrangement in structural parts or elements and changes or arrangement in the planned configuration of walls and full-height partitions.

RETAILER ADA SELF-CERTIFICATION

I understand that failure to ensure that my facility is in compliance with Title III of the Americans with Disabilities Act may jeopardize my eligibility as a New Mexico Lottery Retailer. I certify that I have inspected all my locations as included in this retailer application and that all my facilities are in compliance with Title III of the Americans with Disabilities Act.

**Owner or Authorized
signer:** _____

Print or Type Name

**Owner or Authorized
signer:** _____

Signature

_____ Date



**New Mexico Lottery Authority
Permission to Install Satellite Equipment
and On-Line Terminal**

This box is for Retailer Licensing only

Retailer # _____

To sell New Mexico Lottery (Lottery) Tickets, a terminal connected to the Lottery by a satellite communications system must be installed in your place of business. This means that to participate, you must give the Lottery permission to install the necessary equipment. The retailer must provide an adequate power source within four (4) feet of the pre-determined terminal location. Ideally this will be a dedicated power source (not shared), but this is not a requirement to sell New Mexico Lottery tickets. (Extension cords are not permitted)

The satellite equipment includes several components that will be placed as close as possible to the Lottery terminal. These items include:

- A modem (also known as the IDU)
- A switch (for routing CAT5 cable signals to the terminal)
- Six power supply units and assorted cables to connect the components

And may also include:

- A wireless communication device for the Check-A-Ticket device.
- A 4-6 outlet power strip

In addition, a satellite signal receiving dish will be placed as determined by the installation crew on the day of installation. The dish is typically mounted to a non-penetrating roof mount, which sits on a flat section of the retail location. Rubber mats protect the roof surface and the non-penetrating roof mount is secured by concrete blocks. The satellite components weigh approximately 300 pounds. Other satellite mounts may be available and will be determined by the installer on the date of installation.

Intralot Inc. has been selected by the Lottery to implement and install these systems. For Intralot Inc. to proceed with the installation of the terminal and satellite equipment, this form must be completed and signed *by the building owner (or his/her designee)* indicating approval to install the above described systems. The signed form must be returned to the New Mexico Lottery Authority.

Your signature on this form means that you agree to pay a one-time set up fee of \$100 per terminal installed at your location and that you will allow the necessary equipment to be installed as outlined above. This fee will be charged to your account once you begin selling New Mexico Lottery tickets.

Retailer Name: _____
 Location address: _____
 City, State, Zip _____

Building Owner or Designee: _____
 Print or type name

Building Owner or Designee: _____
 Signature Date



RETAILER BACKGROUND INFORMATION

In order to conduct business as a New Mexico Lottery Retailer, a thorough background investigation must be conducted by the Security Division of the New Mexico Lottery Authority (NMLA), as per New Mexico State Statutes Annotated 6-24-1 through 6-24-34.

The following are items that will be required for the background investigation and must be provided to the New Mexico Lottery in order to comply with New Mexico Lottery Act:

Each person named below must also submit completed and notarized Authority for Release of Information Forms (**Forms F and G**).

- For a sole proprietorship, the owner must complete this forms.
- For a general partnership, submit the requested information for each individual with 10% or more interest in the business.
- For a limited liability partnership or corporation, the president and vice president must complete the forms. The forms must be fully completed to expedite processing of the application.

Please contact the NMLA Security Division at (505) 342-7650 if you need any clarification on this requirement.

Disclose the names and requested information for all persons associated with the business who have a financial interest. Lottery Retailers must be at least 18 years of age. **All persons listed below must also complete forms F and G and are subject to credit and criminal inquiry. (Please print)**

Name:	Date of Birth:	Social Security Number:
Home Address:	Home Phone:	Cell Phone:
Name:	Date of Birth:	Social Security Number:
Home Address:	Home Phone:	Cell Phone:
Name:	Date of Birth:	Social Security Number:
Home Address:	Home Phone:	Cell Phone:
Name:	Date of Birth:	Social Security Number:
Home Address:	Home Phone:	Cell Phone:
Name:	Date of Birth:	Social Security Number:
Home Address:	Home Phone:	Cell Phone:

If you do not have adequate space on the forms provided, please include the information on an attached sheet of paper with your name and date at the top of each page. The NMLA Security Division will contact the owner, corporate officers or Tribal officers to confirm information or if any additional information is required to complete the background checks.

List other current and previous business/ enterprises in which you own/ owned an interest.

DBA: _____ Business Type: _____

City: _____ State: _____ From: _____ To: _____

DBA: _____ Business Type: _____

City: _____ State: _____ From: _____ To: _____

If you answer "yes" to any of the following questions, provide the detailed information (nature and dates of occurrence) on a separate sheet of paper with your signature and date of signature:

1. Has the business or any person having financial interest in the business ever been **investigated, arrested, indicted or convicted** for a violation of any law in New Mexico or any other state whether misdemeanor or felony? Yes___ No___
2. Has the business or any person having financial interest in the business ever been investigated, arrested, indicted or convicted for a violation of any law in New Mexico or any other state, relating to gambling activities, whether misdemeanor or felony? Yes___ No___
3. Has the business or any person having financial interest in the business ever been the subject of an indictment? Yes___ No___
4. Has the business or any person having financial interest in the business ever had a business or professional license from any state suspended or revoked? Yes___ No___
5. Is the business or any person having financial interest in the business currently charged with any crime? Yes___ No___
6. Is the business or any person having financial interest in the business currently awaiting resolution of any violation of the law? Yes___ No___
7. Has the business or any person having financial interest in the business ever failed to file Federal or State income tax reports of any kind? Yes___ No___
8. Has this business or any person having financial interest in this business ever been licensed, contracted or authorized in any other state, whether by a governmental agency or business, to conduct any type of gaming or lottery activities? If yes, specify the states, type of activity and dates permitted to conduct this activity. Yes___ No___
9. Has the business or any person having financial interest in the business ever filed for bankruptcy, been placed into receivership, had liens filed or filed for court protection from creditors? If so, indicate when, the disposition and details of the situation. Yes___ No___
10. Does the business now or has it ever had any financial interest in any companies, organizations or business involved in gaming or lottery activities in New Mexico or any other state? Yes___ No___
11. Does the business have any ownership or vested interest in any equipment being or to be leased, purchased or utilized by the New Mexico Lottery Authority or any other state? Yes___ No___
12. Does the business now or has it ever received any revenue or compensation from any person or organization involved with or associated with any gaming or lottery activities whether in this state or any other state? Yes___ No___
13. Provide any further relevant information which may impact the background investigation(s) regarding criminal, traffic, financial or conflict of interest which has not been previously disclosed.

Signature of Applicant

Print Name

Date

Department of Public Safety / P.O. Box 1626 / Santa Fe, NM 87504-1628
Attn: Records

AUTHORITY FOR RELEASE OF INFORMATION

I, _____
NAME (Must Be Printed Legibly) SOC DOB

PURSUANT TO NMSA 1978, SECTION 29-10-6(A) (Repl. Pamp. 1990), OF THE NEW MEXICO ARREST RECORD INFORMATION ACT, HEREBY APPOINT:

NAME (Must Be Printed) (If No Agent, Print "Self")

AS AN AUTHORIZED AGENT FOR ME FOR THE PURPOSE OF INSPECTING (AND/OR OBTAINING COPIES) ANY NEW MEXICO ARREST FINGERPRINT CARD SUPPORTED RECORD INFORMATION MAINTAINED BY THE DEPARTMENT OF PUBLIC SAFETY, INCLUDING INFORMATION CONCERNING FELONY OR MISDEMEANOR ARRESTS.

TO THE CUSTODIAN OF THE RECORDS IN QUESTION, I HEREBY DIRECT YOU TO RELEASE SUCH INFORMATION TO THE AUTHORIZED AGENT AS DESCRIBED ABOVE.

I HEREBY RELEASE THE CUSTODIAN OR CUSTODIANS OF SUCH RECORDS AND THE DEPARTMENT OF PUBLIC SAFETY AND THE STATE OF NEW MEXICO, INCLUDING ANY OF THEIR AGENTS, EMPLOYEES, OR REPRESENTATIVES IN ANY CAPACITY, FROM ANY AND ALL CLAIMS OF LIABILITY OR DAMAGE OF WHATEVER KIND OF NATURE, WHICH AT ANY TIME COULD RESULT TO ME, MY HEIRS, ASSIGNS, ASSOCIATES, PERSONAL REPRESENTATIVE, OR REPRESENTATIVES OF ANY NATURE BECAUSE OF COMPLIANCE BY SAID CUSTODIAN OR CUSTODIANS WITH THIS "AUTHORITY FOR RELEASE OF INFORMATION" AND MY REQUEST CONTAINED HEREIN FOR THIS RELEASE OR BECAUSE OF ANY USE OF THESE RECORDS. THIS RELEASE IS BINDING, NOW AND IN THE FUTURE, ON MY HEIRS, ASSIGNS, AND ASSOCIATES, PERSONAL REPRESENTATIVE OR REPRESENTATIVES OF ANY NATURE.

SIGNATURE: _____

DATE: _____

(*ATTN: NOTARY-ENSURE DOCUMENT IS SIGNED IN YOUR PRESENCE AND NAME, DOB AND SOC INFORMATION IS VERIFIED WITH A VALID IDENTIFICATION)

SUBSCRIBED AND SWORN TO BEFORE ME THIS _____ DAY OF _____, 20 _____

(SEAL)

NOTARY PUBLIC

MY COMMISSION EXPIRES: _____



**Authority for Release of Information
For: Sole Proprietor, Corporation, Partnership, Retailer, Vendor, Contractor
and Individual**

I, _____, title _____, on

Behalf of and representing _____,

Hereby authorize _____
(Leave Blank)

to release any and all information which may relate to the above listed business and/ or corporation or individual which may include, but are not limited to criminal offenses, civil actions, financial and credit information, regulatory agency actions or allegations, contractual information and / or any other information which may be used by the New Mexico Lottery Authority Security Division in conducting a background investigation.

I hereby authorize employees and / or agents to release and provide any and all information they may have and / or any records they may hold which disclose information regarding the individual or organization named in order to obtain information for purposes of this background investigation to the New Mexico Lottery Authority Security Division.

I hereby agree to hold harmless and forever release from liability any person, agent, employee, custodian, representative or assign for releasing this information to the New Mexico Lottery Security Division.

I hereby agree to hold harmless and forever release from liability any person, agent, employee, custodian, representative or assign of the New Mexico Lottery Authority involved in obtaining this information and / or conducting this background investigation.

I hereby swear and affirm that I am authorized and / or empowered to sign this waiver giving Authority to release this information. Any duplicated, photocopied or electronically transmitted copy of this "Authority for Release of Information" shall be binding and valid as the original.

_____ **Individual Release of Information (initial only if for an individual and not a business)**

Signature: _____ Date: _____

Witness: _____ Date: _____

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

(Seal)

NOTARY PUBLIC

My Commission Expires: _____

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 generally 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number																																																																
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 5%;"></td> </tr> </table>																					-	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 5%;"></td> </tr> </table>																					-	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 5%;"></td> </tr> </table>																				
OR																																																																
Employer identification number																																																																
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 5%;"></td> </tr> </table>																					-	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 5%;"></td> </tr> </table>																																										

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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. 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, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

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

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

Part II. Certification

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

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

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

1. **Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
2. **Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
4. **Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. **Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.
² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.
⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.
 *Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or 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. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.