



VENDOR REGISTRATION PACKET

Welcome prospective Eldorado Resort Casino Shreveport vendor!

We are pleased that you have decided to do business with us and we appreciate your interest in becoming a viable part of the Eldorado team. Our economic development strategy is a reflection of our commitment to the Shreveport/Bossier Metropolitan area. It is Eldorado's policy to afford business opportunities for Louisiana, minorities, and women residents, thereby allowing an equal opportunity for all vendors to promote their businesses.

As a member of the Louisiana Gaming industry, we are required to maintain files of specific information on all vendors that provide goods or services to Eldorado Resort Casino Shreveport. In order to insure that your company is in compliance with Eldorado and that Eldorado is in compliance with the Office of the State Police Riverboat Gaming Division, we request the following information:

- 1) **Eldorado Vendor Registration Form**
- 2) **Vendor Affidavit of Compliance**
- 3) **Taxpayer ID Number and W-9 Certification**
- 4) **Louisiana/Minority/Woman-Owned Business Affidavit (*if applicable*)**
- 5) **Articles of Incorporation (*if applicable*)**
- 6) **Certificate of Insurance**

Please note that all non-gaming suppliers of goods and/or services that expect gross sales to exceed \$200,000 in a twelve-month period, sold directly to the Louisiana Gaming Industry, are required to complete a Louisiana Non-Gaming Supplier Permit Application. If you were not supplied with this application within this packet and you expect to do more than \$200,000 of gross sales, please notify our office immediately at (318) 220-5473. We will gladly provide you with contact information. If there are any changes in ownership, contact information, or any other pertinent information that is relevant to your vendor package, it is your responsibility to contact our office immediately to ensure that your company's correct information is on file at all times.

Upon completion of this packet, please forward to:

*Eldorado Resort Casino Shreveport
Purchasing Department
Post Office Box 1588
Shreveport, Louisiana 71165
Ph. (318) 220-0711
Fax (318) 221-1388*



VENDOR REGISTRATION FORM

Company Name: _____ D/B/A: _____

Physical Address: _____

Billing Address: _____

Telephone: _____ Fax: _____

Contact Person: _____ Email Address: _____

Type of Business (Goods or Services): _____ Payment Term _____

Check Appropriate Box: Corporation Individual/Sole Proprietorship Partnership Non-Profit Other _____
(If vendor is a corporation, please attach a copy of Articles of Incorporation)

State Tax Identification No: _____ Federal Tax or Social Security No: _____

Have you applied for a Louisiana Gaming/Non-Gaming permit? YES NO If yes, please attach a copy of this permit.

PERMIT CERTIFICATE NUMBER: _____ EXPIRATION DATE: _____

Our commitment is to purchase 60% of all goods and services from Louisiana businesses, 25% from minority-owned business and 10% from woman-owned businesses. Please check all the category (s) in which your business falls: (NOTE: A Louisiana, minority or woman owned business enterprise is at least 51% owned and controlled by a minority or a woman who is **domiciled** in Louisiana and who exercises independent day-to-day management.)

Minority-Owned Business Woman-Owned Business Louisiana Business Out-of-State Business

If this is a Minority-owned business, please check your EEOC category below:

African American Asian American/ Pacific Islander Hispanic American Native American/ Alaskan Native

If category is not listed, please specify: _____

Does your company have principals domiciled in Louisiana? YES NO

Does your company have a Louisiana Address or Office? YES NO If yes, please list address

All the names of your company's principle Officers, and Directors and Key Employees are to be listed in the space provided below as well as their percentage of ownership:

NAME	TITLE
_____	_____
_____	_____
_____	_____

ALL INFORMATION REQUESTED ON THIS FORM HAS BEEN COMPLETED AND SUBMITTED BY THE PERSON LISTED BELOW:

Print Name: _____ Title: _____ Signature: _____

ELDORADO

RESORT • CASINO • SHREVEPORT

SHREVEPORT, LA

VENDOR AFFIDAVIT OF COMPLIANCE

The Louisiana Gaming Control law [LA –R.S. 27:1 et seq.] provides that: No elected public official shall engage in any business activity with a licensee except as a patron. The Statute defines “*business activity*” to include, but not to be limited to contracts:

- 1) For the sale or purchase of goods, merchandise, and services;
- 2) To provide or receive legal services, advertising, public relations, or any business or personal services;
- 3) For the listing, purchase or sale of immovable property or options or real rights relating thereto; or
- 4) Modifying ownership or possessory interest in stocks, bonds, securities, or any financial instruments.

In order to assure full compliance with this requirement, Eldorado Resort Casino Shreveport is requesting that each vendor that has done business with Eldorado Resort Casino Shreveport since the effective date of the act {May 1, 1996} execute this affidavit of compliance before a Notary and return to Eldorado at the address below.

I hereby certify that no elected official has any ownership, entitlement to profits, employment or representative status or other interests of any kind with the below listed individuals and/or company and further certify that no elected public official has received any portion of any funds that the below listed company or I (individual) have received from Eldorado Resort Casino Shreveport.

Company Name: _____

Doing Business As: _____

Address: _____

Phone: _____ Fax: _____

SIGNATURE: _____ PRINTED NAME: _____

TITLE/POSITION: _____ DATE: ____/____/____

NOTARY PUBLIC

*Eldorado Resort Casino Shreveport
Purchasing Department
Post Office Box 1588
Shreveport, Louisiana 71165
Ph. (318) 220-0711 Fax (318) 221-1388*



SHREVEPORT, LA

ATTENTION LOUISIANA-OWNED, MINORITY-OWNED & WOMAN-OWNED BUSINESS OWNERS

If the company that you represent is a Louisiana-owned, Minority-owned or Woman-owned business, we ask that you please complete, notarize, and return the enclosed affidavit so that we may register you properly in our vendor directory.

DEFINITIONS:

- I. **“Louisiana Business”** a business, company or corporation which is at least fifty-one percent owned by one or more Louisiana domicilliarities who also control and operate the business. “Control” in this context means exercising the power to make policy decisions. “Operate” in this context means being actively involved in the day-to-day management of the business.
- II. **“Minority Business”** a business organized for profit performing a commercially useful function:
 - A. which is at least 51% owned by one (1) or more minority individuals domiciled in Louisiana or in the case of any publicly-owned business, at least 51% of the stock is owned by one or more minority individuals domiciled in Louisiana; and
 - B. whose management and daily business operation are controlled by one (1) or more minority individuals domiciled in Louisiana.

The Small Business Administration defines minorities as individuals that must be citizens of the United States (or lawfully admitted permanent residents) and is either African American, Asian American (or Pacific Islander), American Indian (or Alaskan Native), Hispanic American.
- II. **“Female Business”** a business that is organized for profit performing a commercially useful function and is owned and controlled by a woman (or women) domiciled in Louisiana. This means that a woman (or women) must own 51% of the business, she (they) must be domiciled in Louisiana, and she (they) must control the management and daily operations of the business.
- III. **“Joint Venture”** an association of two or more persons to carry out a single business enterprise for profit, for which purpose they combine their property, money, efforts, skills, and knowledge.
- IV. **“Sole Proprietorship”** a business that is 100% owned, operated, and controlled by an individual.
- V. **“Corporation”** a business in which all classes of the shares of stock or other equitable securities shall be traded publicly.
- VI. **“Partnership”** a business in which the assets and interest in the business is owned by two or more individuals.

The Eldorado Affidavit is designed for your benefit. Its purpose is to ensure that Louisiana, minority and/or woman-owned businesses are given the opportunity to supply their goods and/or service to our company.



SHREVEPORT, LA

LOUISIANA-OWNED BUSINESS AFFIDAVIT

STATE OF LOUISIANA

Parish of _____

I, _____, the Owner of _____
(Owner Name) (Business Name)

located at _____, _____, _____, _____
(Business Address) (City) (State) (Zip Code)

submit this affidavit to Eldorado Resort Casino Shreveport, P.O. Box 1588, Shreveport, Louisiana 71165. I do hereby make the following statements and declare that, of my own personal knowledge, they are true:

- 1) The company _____ is a Louisiana business and is licensed to operate in the State of Louisiana.
2) The company _____ is a Louisiana-Owned company.
3) I do understand that a Louisiana Business, Louisiana Company or Louisiana Corporation is a business, company or corporation that is at least fifty-one percent owned and controlled by one or more Louisiana domiciliaries who are citizens of the United States and who also control and operate the business. "Control" in this context means exercising the power to make policy decisions. "Operate" in this context means actively involved in the day-to-day management of the business.

SWORN TO SUBSCRIBED BEFORE ME _____

NOTARY PUBLIC

On this _____ day of _____, 20__.

Witnesses:

Signature of Owner



SHREVEPORT, LA

LOUISIANA MINORITY-OWNED BUSINESS AFFIDAVIT

STATE OF LOUISIANA

Parish of _____

I, _____, the Owner of _____
(Owner Name) (Business Name)

located at _____, _____, _____, _____
(Business Address) (City) (State) (Zip Code)

submit this affidavit to Eldorado Resort Casino Shreveport, P.O. Box 1588, Shreveport, Louisiana 71165. I do hereby make the following statements and declare that, of my own personal knowledge, they are true:

1) The company _____ is a Louisiana business and is licensed to operate in the State of Louisiana.

2) The company _____ is a Minority-Owned company.

3) I do understand that a Minority Business Enterprise or Minority Owned Business, is a business, company or corporation that is at least fifty-one percent owned and controlled by one or more minority individuals who are citizens of the United States and domiciled in Louisiana who also control and operate the business. "Control" in this context means exercising the power to make policy decisions. "Operate" in this context means actively involved in the day-to-day management of the business.

SWORN TO SUBSCRIBED BEFORE ME _____

NOTARY PUBLIC

On this _____ day of _____, 20__.

Witnesses:

Signature of Owner



SHREVEPORT, LA

LOUISIANA WOMEN-OWNED BUSINESS AFFIDAVIT

STATE OF LOUISIANA

Parish of _____

I, _____, the Owner of _____

(Owner Name)

(Business Name)

located at _____, _____, _____, _____

(Business Address)

(City)

(State)

(Zip Code)

submit this affidavit to Eldorado Resort Casino Shreveport, P.O. Box 1588, Shreveport, Louisiana 71165. I do hereby make the following statements and declare that, of my own personal knowledge, they are true:

1) The company _____ is a Louisiana business and is licensed to operate in the State of Louisiana.

2) The company _____ is a Women-Owned company.

3) I do understand that a Woman’s Business Enterprise or Woman Owned Business, is a business, company or corporation that is at least fifty-one percent owned and controlled by one or more women who are citizens of the United States and domiciled in Louisiana who also control and operate the business. “Control” in this context means exercising the power to make policy decisions. “Operate” in this context means actively involved in the day-to-day management of the business.

SWORN TO SUBSCRIBED BEFORE ME _____

NOTARY PUBLIC

On this _____ day of _____, 20__.

Witnesses:

Signature of Owner

INSURANCE REQUIREMENTS

1. COMMERCIAL GENERAL LIABILITY-

- \$1,000,000 EACH OCCURRENCE
- \$1,000,000 PERSONAL & ADVERTISING INJURY
- \$2,000,000 GENERAL AGGREGATE
- \$2,000,000 PRODUCTS-COMPLETED OPERATIONS AGGREGATE
- \$50,000 FIRE DAMAGE (ANY ONE FIRE)
- \$5,000 MEDICAL EXPENSE (ANY ONE PERSON)
-

INCLUDING AGGREGATE LIMIT OF LIABILITY PER PROJECT/LOCATION

2. BUSINESS AUTO POLICY- \$1,000,000 BODILY INJURY AND PROPERTY DAMAGE LIABILITY INCLUDING EMPLOYERS NON-OWNERSHIP AND HIRE AUTOMOBILE LIABILITY.

3. WORKERS COMPENSATION AND EMPLOYERS LIABILITY

WORKERS COMPENSATION STATUTORY LIMITS- STATE OF LA

EMPLOYERS LIABILITY LIMITS - \$500,000 EA ACCIDENT

\$500,000 DISEASE-EA EMPLOYEE

\$500,000 DISEASE-POLICY LIMIT

SHREVEPORT, LA
~ VENDOR CHECKLIST ~

Before returning this packet to Eldorado, please check (✓) the following items for completion:

- ⇒ VENDOR REGISTRATION FORM COMPLETED? _____
Did you include your federal tax identification number?
or social security number and Louisiana State tax number? _____
If your company is a corporation, did you include your
Articles of Incorporation? _____
Is the form executed and dated by the owner or officer? _____
- ⇒ VENDOR AFFIDAVIT OF COMPLIANCE COMPLETED? _____
Remember all vendors must complete this form and it must be notarized!!! _____
- ⇒ LOUISIANA/MINORITY /WOMAN OWNED BUSINESS AFFIDAVIT
completed? *(if applicable)* _____
Remember this form must be notarized!!! _____
- ⇒ FORM W-9, Request for Taxpayer Identification Number
and Certification, completed? _____
- ⇒ COPY OF RIVERBOAT GAMING DIVISION PERMIT
enclosed? *(if applicable)* _____
- ⇒ SUPPLIER CRITERIA _____
- ⇒ CERTIFICATE OF INSURANCE _____

CONGRATULATIONS!

You are ready to submit your information to become a prospective vendor with Eldorado Resort Casino Shreveport

*Eldorado Resort Casino Shreveport
Purchasing Department
Post Office Box 1588
Shreveport, LA 71165*

Supplier Criteria

Eldorado Resort Casino – Shreveport wants to ensure the legitimacy of the suppliers providing goods and/or services to our company. In making such determination, please provide the information requested below:

1. *Years in business providing specific goods and/or services we would possible procure by your company.*
2. *Number of employees:*
3. *Total customer base:*
4. *Existence and nature of warehouse and storage facilities*
5. *Number of commercial delivery vehicles owned /leased, if leased, by whom?*
6. *Address of business offices, equipment and facilities*
7. *Whether the goods and/or services provided to Eldorado Casino are brokered, and, if so, whether the actual supplier distributors through brokers as a common business practice:*

Dear Vendor:

Eldorado Resort is pleased to conduct business with your company. The following information in regards to our purchasing policies and procedures will help you understand our business practices to ensure accuracy and efficiency when doing business with our vendors.

Our purchasing department is the only department authorized to make purchases. A Purchase Order is the only document that will obligate payment for the purchase of supplies, equipment, and/or services. If contact is made with other departments in regards to goods or services they wish to purchase from your company, understand that no purchase is final until a purchase order is received from the purchasing department.

Eldorado Resort accepts bids on all items possible. We will have specific specs for you and note no substituted items may be bid or we will ask that you provide specs on the item you are proposing we purchase. You will be notified if the bid is awarded to you. If a bid is not awarded to you please know that it is against our policy to release other vendor price information to you.

Once it has been decided that a bid is awarded to you, a purchase order will be assigned for the goods/services provided. We ask that you contact us once the purchase order has been received for confirmation and delivery date information.

When shipping items to us, you will find the appropriate ship to address listed on the Purchase Order provided to you via fax. A packing slip or invoice must accompany all shipments and list the purchase order number assigned as well as detailed descriptions for the items we are to receive. No deliveries will be accepted without a purchase order number, packing slip or invoice attached to the shipment.

If invoices are to be mailed, please mail them to the attention: Accounts Payable, P.O. Box 1588, Shreveport, LA. 71165. Again, make sure the invoice references the purchase order number given to you.

Thank You for your time in this matter. Should you have any questions or concerns, please feel free to contact me at (318) 220 – 5468.

Sincerely,
Eldorado Resort Casino Shreveport

Amy Kenner
Purchasing Manager

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the “Exempt from backup withholding” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

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

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.
² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

Privacy Act Notice

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

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