

## University of Wisconsin-Superior Entertainer & Public Speaker Contract

THIS CONTRACT for the personal services of Entertainers or Public Speakers for the engagement described below is made between the Board of Regents of the University of Wisconsin System on behalf of the University of Wisconsin-Superior (herein called University) and the undersigned performer or speaker (herein called Artist, even though there may be more than one person.)

<b>Artist arrangements are made through:</b>		<b>University arrangements are made by:</b>	
Agent or Artist Name:		Contact Person:	
Stage Name:		Department:	
Address (not a PO#):		Campus Address:	
Email:		Email:	
Phone:	Fax:	Phone:	Fax:

**PROVIDE ATTACHED W9 FORM WITH SIGNED CONTRACT: YES \_\_\_ NO \_\_\_**

1. Event Description: \_\_\_\_\_
2. UW-Superior Event Location: \_\_\_\_\_
3. Nature of services provided by Artist: \_\_\_\_\_
4. Nature of services/items provided by University: \_\_\_\_\_
5. Date: \_\_\_\_\_ Time: \_\_\_\_\_ Length: \_\_\_\_\_
6. Breaks not to exceed \_\_\_\_\_ minutes.
7. Time of Payment: \_\_\_\_\_ (no advance payments or deposits will be made)

<b>8. Amount Payable is:</b>	<b>9. Payment will be issued in the form of a check issued by the State of Wisconsin</b>
Services:	Check payable to: (Artist or Agent)
Lodging:	Legal Name:
Meals:	Indicate Visa Status if not U.S. citizen:
Transportation:	Address (Not a PO#):
Other:	
Total:	

**10. WITHHOLDING REQUIREMENTS:**

- 10.1. Non-Wisconsin resident artists are required either to obtain a waiver from the Wisconsin Department of Revenue at least THIRTY (30) days prior to the date of performance or to file a bond or place a security deposit with the Wisconsin Department of Revenue at least SEVEN (7) days prior to the date of performance to assure payment of State of Wisconsin income taxes if total compensation earned (paid directly to or on behalf of Artist) from performances in Wisconsin will exceed \$7,000.00 in the calendar year. If the non-Wisconsin resident Artist does not provide proof to the University at least SEVENTY-TWO (72) hours prior to the engagement that such bond or security deposit was filed with the Wisconsin Department of Revenue (or a waiver of the same was received), state law provides that the University, shall deduct 6% of the total performance contract price and remit this amount to the State of Wisconsin for state income tax purposes.
- 10.2. In cases where an individual U.S. resident will be paid, withholding is required at the rate of 31% on payments for services if the payee's social security number is not provided.
- 10.3. Non-U.S. Resident Aliens: The appropriate tax will be withheld based on IRS Section 1441 and existing tax treaties. Withholding is required at 30% (less pro-rated personal exemption amount) on payments for services unless:
  - (a) Income is non-U.S. source.
  - (b) Payment is effectively connected with a U.S. trade or business and individual has filed Form 4224, or
  - (c) Income is partially or totally exempt or subject to a reduced withholding rate due to a tax treaty or

pro-rated personal exemption amount and individual has filed Form 8233 to claim the exemption or reduced rate.

**To assist you in meeting this requirement, contact: State of Wisconsin, Revenue Audit Bureau, P.O. Box 8906, Madison, WI 53708 or call 608/266-3645.**

#### 11. ARTIST'S CONDUCT AND OBLIGATIONS:

- 11.1. Details and manner of performance are under the control of Artist or, in instances where a group is involved, the leader of the Artist. However, the University has the right to direct Artist to discontinue any activity constituting violation of University policy, as well as any federal, state or local laws.
- 11.2. Any requirements that University comply with terms, provisions, or directions of any agreements, indentures, declarations of trust, etc., shall only be binding if the specific terms of the same are made known to and agreed to by University, in writing, in advance of the contract execution or are made part of this agreement prior to the signing of the agreement by the University.
- 11.3. Anticipated starting times specified in the contract, subject to minor modifications because of unanticipated occurrences, are of the essence and hence Artist is required to be at place of performance a sufficient period of time before performance starting time so as to permit timely production. The Artist or agent shall notify the University at least FIVE (5) days prior to the engagement of the expected arrival times of Artist and/or Artist's materials and personnel.
- 11.4. Artist agrees to furnish payment to the University for actual appearance preparation costs in the event of a late cancellation, late appearance, or non-appearance within THIRTY (30) days after billing.
- 11.5. In the event that the Artist arrives at the engagement site noticeably under the influence of intoxicating beverages, narcotics, or drugs, the University reserves the right to make adjustment to the fee prior to payment or to cancel the engagement without payment.
- 11.6. The University is a smoke-free environment. The Artist agrees to refrain from smoking while within all University facilities and alternate educational sites including backstage areas and dressing rooms.
- 11.7. The Artist is solely responsible for payment of royalty fees or dramatic rights and dramatic musical works and/or performance fees, fees required by unions and similar costs. The Artist shall indemnify the University against any liability or damages, including attorney fees, which may arise as a result of any violation by Artist of copyright laws.
- 11.8. In connection with the performance of work under this contract, the artist agrees not to discriminate against any employee or applicant for employment because of age, race, religion, color, handicap, sex, physical condition, developmental disability as defined in Wisconsin State Statutes §51.01 (5), sexual orientation as defined in §111.32(13m), or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Except (as defined in §16.765) with respect to sexual orientation, the Artist further agrees to take affirmative action to ensure equal employment opportunities. The Artist agrees to post in conspicuous places, available for employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of the nondiscrimination clause. The contractor will not discriminate against any employee or applicant for employment based on veteran's status or physical or mental disability. See 41 C.F.R. 60-300.5(a) and 41 C.F.R. 60-741.5(a).
- 11.9. On December 19, 2011, Governor Scott Walker signed Executive Order #54 that states "all University of Wisconsin System (UWS) professors, administrators, coaches, and other UWS employees shall report child abuse or neglect immediately if the employee, in the course of employment, observes an incident or threat of child abuse or neglect, or learns of an incident or threat of child abuse or neglect, and the employee has reasonable cause to believe that child abuse or neglect has occurred or will occur". A child "means a person who is less than 18 years of age".  
With your Entertainer and Public Speaker Contract with the University of Wisconsin System and UW-Superior, you become a mandated reporter per Executive Order #54. If, in the course of your entertainment or speaking responsibilities, you observe an incident or threat of child abuse or neglect, or learn of an incident or threat of child abuse or neglect, you are required to report it. Please report your concerns of child abuse and neglect to the UW-Superior Public Safety and Police Department. Inform them that you're calling to make a report of suspected child abuse or neglect and indicate the UW-Superior campus unit and contact person who contracted with you. Public Safety will work directly with the campus unit to gather any further required information.

#### 12. INDEPENDENT CONTRACTOR:

It is understood that the Artist executes this agreement as an independent contractor and is not an employee of the University. As such, the parties will each be responsible for their own acts of negligence as determined by law.

#### 13. CANCELLATION:

- 13.1. Either party may cancel this agreement without obligation to the other if cancellation notice is received in written form at least TWENTY ONE (21) days before appearance date.
- 13.2. If, due to illness, accident, or other causes legally known as Acts of God, Artist or University is forced to cancel a contract, neither party, nor any representative, shall be liable for any payment provided written evidence of said conditions(s) is submitted at the time of cancellation.

#### 14. DISPUTES:

- 14.1. In the event an on-site dispute shall develop between Artist and University, action to resolve the same shall be delayed if the Artist requests, until a representative of the local applicable union has been advised of same and has been given an opportunity to participate in the resolution thereof. However, in no event shall such procedures be deemed to excuse Artist's delay in timely performance more than 15 minutes.
- 14.2. This Contract and any proceedings conducted hereunder shall be governed and construed under the laws of the State of Wisconsin.

- 14.3. Disputes regarding the terms of this Contract or claims arising out of its execution or performance shall be resolved in a Wisconsin court with competent jurisdiction.
- 14.4. Legal representation of the University is provided by the State of Wisconsin Attorney General's Office or designee, according to Wisconsin law. Without legislative action, the University is not authorized to enter into any contract which may include binding arbitration or indemnification clauses.
15. LIABILITY:
- 15.1. The University, as an agency of the State of Wisconsin, is self-insured for liability protection. Such protection applies to the University and its employees only. Artist and all other individuals and organizations must provide their own liability insurance.
- 15.2. The Board of Regents of the University of Wisconsin System agrees to provide liability protection for its officers, employees and agents while acting within the scope of their employment. The Board of Regents further agrees to hold harmless the Artist, its officers, agents and employees from any and all liability, including claims, demands losses, costs, damages, and expenses of every kind and description (including death), or damages to persons or property arising out of or in connection with this Entertainer and Public Speaker Contract where such liability is founded upon or grows out of the negligent acts or omissions of any of the officers, employees or agents of the University while acting within the scope of their employment and where protection is afforded by Wisconsin Statutes §§ 893.82 and 895.46(1).
- 15.3. Artist agrees to hold the University harmless from any loss, claim, damage or liability of any kind involving Artist, an employee, officer or agent of Artist arising out of or in connection with this Entertainer and Public Speaker Contract except to the extent that it is founded upon or grows out of the negligent acts or omissions of any of the officers, employees, or agents of the University while acting within the scope of their employment where protection is afforded by §§ 893.82 and 895.46(1), Wisconsin Statutes.
- 15.4. Damages to the premises, equipment or properties of University caused by Artist or Artist's staff, either intentionally or through negligence, will be paid for by Artist or deducted from the amount payable at the University's option.
- 15.5. The University assumes no responsibility for equipment, costumes, etc. utilized by Artist, except in such instances where University agrees, in writing, to accept custody of same, and then only to the extent that loss or injury is occasioned by the negligence of an employee, officer or agent of the University acting within the scope of their employment.
16. OTHER:
- 16.1. No performance or engagement shall be recorded, reproduced, or transmitted from the place of performance, in any manner or by any means whatsoever, unless there is a specific written agreement with the Artist relating to and permitting such recording, reproduction, or transmission. The University will make a reasonable effort to prevent individuals from doing so.
- 16.2. All transportation, meal and lodging arrangements will be the responsibility of the Artist unless otherwise specified in this contract.
- 16.3. The University will not be responsible for providing any equipment or staff not specifically stated in this Contract.
- 16.4. Sale of any souvenir items or programs by Artist shall only be permitted upon specific written agreement with University at least TWENTY ONE (21) days prior to date of engagement, and then subject to the terms thereof.
- 16.5. The representative of the Artist in signing this contract expressly warrants that it is authorized by the Artist to fully execute this contract.
- 16.6. If the Artist is represented by an agent, the agent shall exercise due care to ensure that the Artist understands his/her responsibilities and obligations under the terms of this Contract.
- 16.7. The Representatives of the University, in signing this contract, warrant that they sign as properly authorized representatives of the University of Wisconsin-Superior.
17. ENTIRE AGREEMENT AND NOTICE:
- 17.1. This Entertainer and Public Speaker Contract together with any rider attached hereto by Artist, or his/her agent, contains all the terms and conditions agreed to and may not be altered or amended unless in writing signed by both parties. No oral representation, warranty, condition or agreement of any kind or nature whatsoever shall be binding unless incorporated by writing in this Contract.
- 17.2. To the extent that any of the terms and conditions contained in any attachment hereto by Artist or his/her agent, are in conflict with or contradictory to any of the terms of this Contract, the terms contained in this Entertainer and Public Speaker Contract will be controlling.

The parties have agreed to and executed this document as of the dates indicated below:

For the State of Wisconsin on behalf of the Board of Regents of the University of Wisconsin System, UW-Superior, P.O. Box 2000, Superior, WI 54880	Accepted by Artist/Agent:
Signature:	Signature:
Print or type the following:	Print or type the following:
Name:	Name:
Title:	Title:
Date:	Date:

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <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) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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 the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

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

Employer identification number									

## 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.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

### **Updating Your Information**

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

### **Penalties**

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

**Civil penalty for false information with respect to withholding.** If you 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/disregarded entity name" line.

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

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for

U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

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

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

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

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
  2. The United States or any of its agencies or instrumentalities,
  3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or 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 following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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, 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](http://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](http://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](http://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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

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

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

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

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

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

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

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

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
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 <sup>4</sup>
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 Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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. 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, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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

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

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

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.