Alley Gallery Artist Call for Entries

Alley Gallery is a project of the Louisville Downtown Partnership to repurpose alley and back-of-the-building metal doors into an outdoor gallery featuring the work of local artists. There are more than 350 doors in Downtown Louisville (River Road to Broadway and 12th Street to Baxter Avenue) that could qualify for this project.

- LDP is inviting artists to submit images for this project. Rather than commissioning specific artworks, we are asking for images of new or existing artworks.

- We are offering each artist the opportunity to submit 2 images that would fit a 36" x 84" single door and 2 images that would fit a 72" x 84" double door. Each image should be cropped by the artist upon submission to fit these 2 formats - some additional cropping may be necessary. Submitted images may be of artwork in its entirety or a detail.

- Compensation for the use of submitted artwork shall be $300 per image, per door location. The $300 stipend will be for image use only and will not assume any ownership of the original artwork. All inquiries for purchase of the original artwork will be directed to the Artist.

- Since the final applied product will be in vinyl, photographic images of artwork in any medium are acceptable and encouraged.

- Only images submitted via email and accompanied by a signed Artist Contract will be considered for inclusion in a Drop Box Catalog. Images should be submitted at up to 300 dpi and sent in a file no larger than 10MB total.

- Building owners/sponsors will be given the access code for the Drop Box Catalog and will choose the image(s) for use on their property.

- Once selected, LDP will require a tenth scale, 750-1000 dpi version of the image for professional production and application. If the Artist does not have a high resolution version or cannot provide one, LDP will hire a professional photographer to contact the Artist to arrange a photo shoot. Selected images will be removed from the Catalog and may be replaced, by the Artist, with another image for future consideration. Please do not submit pieces you don’t own or don’t know for sure you will have access to for a high res photograph.

- Once submitted and accepted for inclusion in the Drop Box Catalog and applied to the doors, images may be used in non-commercial promotion of the Alley Gallery Program, including but not limited to a GPS-based, interactive map on the LDP website. The Artist will be credited by name in any such promotion.

- LDP reserves the right to accept or reject any artwork submitted for inclusion in this program.

Questions? Ken Hemdon, Special Projects Coordinator, Louisville Downtown Partnership, 817-2766, kherndon@louisvilledowntown.org

A full-scale prototype can be viewed at 558 S 4th Street, rear.
Alley Gallery Artist Contract, Page 1 of 2

Alley Gallery is a project of the Louisville Downtown Partnership to repurpose alley and back-of-the-building metal doors into an outdoor gallery featuring the work of local artists.

THIS AGREEMENT is made this ___ day of ____, 201__ by and between Louisville Downtown Management District ("LDMD") and ____________ ("Artist"), as follows:

1. LDMD is the administrator of the Alley Gallery Project, on behalf of and with authorization by Louisville Downtown Partnership, pursuant to which artistic works are included in a Drop Box or other electronic catalog ("Catalog") where property owners and operators, accepted by LDMD in its discretion for Project participation ("Property Proprietor(s)"), can select work(s) for installation and display on alley, back-of-the-building and other metal doors and surfaces in Louisville, Kentucky, approved by LDMD at its discretion (collectively, "Project"). Artist is the creator of the artistic work attached hereto and incorporated by reference herein ("Work"). LDMD has selected Work for inclusion in Project, and subject to the terms and conditions of this Agreement, Artist licenses and authorizes LDMD's use of Work in Project.

2. Upon entering into this Agreement, Artist will transfer to LDMD materials and media embodying, describing and/or depicting Work, in the form and format specified by LDMD for LDMD's use under this Agreement, including without limitation, LDMD's inclusion of Work in Alley Gallery.

3. Artist grants to LDMD the right to use Work in Project, and in connection therewith, grants LDMD a royalty-free, universal, perpetual and irrevocable license to reproduce, transmit and display Work as part of LDMD's Alley Gallery Project and otherwise in connection with Project, and to reproduce Work for installation and display. In addition, for valuable consideration, namely, a one-time $300 per image, per location fee, Artist licenses LDMD to reproduce and install Work, and to grant to Property Proprietor(s) by sublicense the right to display Work as part of Project, which license and sublicense will be otherwise royalty-free, universal, perpetual and irrevocable. Further, Artist grants to LDMD the right to use Work in connection with Project advertising, marketing and promotion, in every form and media, whether now or later known. Payment of fee to the Artist will be remitted within ten business days of the final installation. The $300 fee shall be for image use only and shall not assume any ownership of the original artwork. All inquiries for purchase of the original artwork will be directed to the Artist.

4. Artist also grants to LDMD the right to use Artist's name, image, likeness and biographical information in connection with advertising, marketing and promotion of Project, including but not limited to Work. Artist also agrees that license is for a single use of the image within the public spaces of the Downtown area (River Road to Broadway and 12th Street to Baxter Avenue) for the duration of the Alley Gallery Project not to exceed five years from the date of this agreement.

5. Artist is an independent contractor, using Artist's own means and methods to create Work. Nothing in this Agreement or otherwise is intended or to be construed to create an employer-employee, master-servant, joint venture or partnership relationship between Artist and LDMD. Artist agrees that Artist is solely responsible for payment of all taxes and contributions owing in either a personal or professional capacity on, or arising out of, any payment made to Artist under this
Alley Gallery Artist Contract, Page 2 of 2

Agreement and to indemnify LDMD for any such taxes, contributions or penalties LDMD may be compelled to pay. As an independent contractor, Artist shall not and hereby waives any right to participate in any Benefits under any compensation arrangement or employee benefit plan sponsored, maintained by or contributed to by DKKC, regardless of whether or not Artist subsequently is reclassified as an employee of LDMD by Internal Revenue Service rules, regulation or the interpretation thereof, or otherwise.

6. Artist and LDMD each represent and warrant to the other that they are authorized to enter into this Agreement. Artist represents to LDMD that Work is original and does not infringe or violate any copyright, trademark, patent or other proprietary or contract right of any third party; that Artist has the right to confer the license and sublicense rights granted herein and that doing so does not violate any contract right of any third party; that Artist is the owner of all right, title and interest in Work, including without limitation copyright. Artist waives any so-called “moral rights” of authors, including but not limited to, any integrity or authorship attribution rights with respect to Work and agrees that LDMD may change, add to, subtract from, or otherwise modify Work in its discretion.

7. If LDMD deems it necessary in the future, Artist will execute and deliver to LDMD any documents which may be required to effectuate the terms of this Agreement.

8. This Agreement contains the entire agreement between LDMD and Artist with respect to its subject matter and replaces all other agreements by and between them with respect thereto. This Agreement can only be modified or changed in writing signed by both parties. No waiver of any provision of this Agreement will be binding unless in writing and signed by the waiving party. This Agreement will be governed by the laws of Kentucky, and any disputes related to or arising under this Agreement will be adjudicated in the courts in Louisville, Jefferson County, Kentucky, to which jurisdiction and venue both parties consent as the exclusive jurisdiction and venue therefor.

Louisville Downtown Management District

By: Ken Herndon

Title: Special Projects Coordinator

Date:

Artist

By:

Address City Zip

Date: Phone Email

Signed contract, completed W9 form, with submitted images, should be emailed to: Ken Herndon, Special Projects Coordinator, kherndon@louisvilledowntown.org, 502-817-2766.
Alley Gallery Installation Schedule

Alley Gallery is a project of the Louisville Downtown Partnership to repurpose alley and back-of-the-building metal doors into an outdoor gallery featuring the work of local artists. Sponsors will choose images from the Alley Gallery Drop Box Catalog. Once image is chosen, contracts signed and Artists notified, a four-week installation schedule will commence.*

Alley Gallery Approximated Installation Schedule:*

Week 1
- Sponsor Contract signed, Sponsor Fee received and Drop Box Catalog image chosen
- Artist notified
- If needed, high resolution photograph of chosen image arranged with artist

Week 2
- Door measured and vinyl image and Title Card ordered
- Door trim painted gloss black. If needed, door prepped with new paint. (New paint will need to cure for two weeks before vinyl can be applied).

Week 3
- New door paint cures.

Week 4
- Vinyl Image applied. Location Sign and Title Card installed.

* Four-week installation schedule will be subject to weather conditions.

Questions? Ken Hensdon, Special Projects Coordinator, Louisville Downtown Partnership, 817-2758, kherndon@louisvilledowntown.org
Alley Gallery Installation Dimensions

Standard single door sizes are approximately 36" x 84" but will vary.

Location Sign (mounted with 4 screws)
12" x 6"

Title Card (mounted with 4 screws)
6" x 4"

2" border to be painted glossy black

84" Minimum Required

Questions? Ken Herndon, Special Projects Coordinator, Louisville Downtown Partnership, 617-2785, kherndon@louisvilledowntown.org
Alley Gallery Call for Sponsors

Alley Gallery is a project of the Louisville Downtown Partnership to repurpose alley and back-of-the-building metal doors into an outdoor gallery featuring the work of local artists.

- Sponsorship is $645 per single door or $1,200 per double door
- Includes $300, compensation to the artist
- Plus cost of artwork applied in vinyl plus Door Prep, Title Card & Location Marker
- Property owner chooses the artwork
- Installation in approximately 4 weeks
- Full-scale prototype may be viewed at; 558 S 4th Street, rear

Ken Herndon
Special Projects Coordinator
Louisville Downtown Partnership
502-817-2768
kherndon@louisvilledowntown.org
**Request for Taxpayer Identification Number and Certification**

**Form W-9**

**Department of the Treasury**

**Internal Revenue Service**

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:**
   - Individual/sole proprietor
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Unincorporated company, enter the tax classification (C-corporation, 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.
   - Other (see instructions) ▶

4. **Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):**
   - Exempt payee code ✓
   - Exemption from FATCA reporting code (if any) ▶
   - Applies to accounts maintained outside the U.S. ▶

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

6. **City, state, and ZIP code**

7. **List account number(s) here (optional)**

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### 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**
- **Employer Identification Number**

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### 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.
   - 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); and

4. 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**

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### 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-INT (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (miscellaneous 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 (sales of 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 1098-C (canceled debt)
- Form 1098-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:**

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,

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, and

4. 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 owner (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 8955 (see Publication 516, 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 become taxable in the 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, for or after his 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 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 8933.

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, 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 made to local 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 (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 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 sells to 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 imprisonment.

Misleasurement 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 applicants 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 or 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 entity's name 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 1.

f. 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 Corporation or "S" for 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) if the account satisfaction the requirements of section 401((5)

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 . . .

Interest and dividend payments

Broker transactions

Banker exchange transactions and patronage dividends

Payments over $500 required to be reported and direct sales over $5,000

Payments made in settlement of payment card or third party network transactions

THEN the payment is exempt for . . .

All exempt payees except for 7

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.

Exempt payees 1 through 4

Exempt payees 1 through 4

Exempt payees 1 through 4

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 6049(a), and payments for services paid by a for-profit 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 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(f)(1)

E — A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(f)(1)

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(f) 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 entitled to get an SSN, your TIN is your IRS individual taxpayer identification number (TIN). Enter it in the social security number box. If you do not have a TIN, 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 requirements.

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 1-800-772-1933. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an TIN, or Form SS-4, Application for Employer Identification Number, to apply for a TIN. 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 6 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 broker 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, and broker 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 in 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:**

<table>
<thead>
<tr>
<th>1. Individual</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The individual</td>
</tr>
<tr>
<td>3. Custodian account of a minor</td>
<td>The individual</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The actual owner of the account or, if combined funds, the first Individual on the account</td>
</tr>
<tr>
<td>5. Sole proprietorship or disregarded entity owned by an individual</td>
<td>The minor</td>
</tr>
<tr>
<td>6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(ii)(A))</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>7. Disregarded entity not owned by an individual</td>
<td>The actual owner</td>
</tr>
<tr>
<td>8. A valid trust, estate, or pension trust</td>
<td>The owner</td>
</tr>
<tr>
<td>9. Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
<td>The corporation</td>
</tr>
<tr>
<td>10. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>11. Partnership or multi-member LLC</td>
<td>The partner</td>
</tr>
<tr>
<td>12. A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>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</td>
<td>The public entity</td>
</tr>
<tr>
<td>14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1041 Filing Method 2 (see Regulations section 1.671-4(b)(2)(ii) (B))</td>
<td>The trust</td>
</tr>
</tbody>
</table>

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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 form. Also, see Special rules for partnerships on page 5.
5. Note: Grantor also must provide a Form W-9 to trustee of trust.

### Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, and banking information that will be used for identity theft, 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 1-800-829-4404 or submit Form 14039.

For more information, see Publication 4555, 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 1-800-828-4059.

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 attack is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into providing private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via email. 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 (1-877-438-4362).

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 other income paid to you. You may be required to furnish the acquiring person or organization (or its agent) your TIN. The acquiring person or organization (or its agent) in turn may be required to furnish this information to the IRS. You may also furnish your TIN to persons who are not required to file a tax return. You may also furnish your TIN to persons who are not required to file a tax return. Under section 3408, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payer who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.