

STATE OF ARIZONA
W-9 REQUEST FOR TAXPAYER IDENTIFICATION AND CERTIFICATION FORM
W-9 INSTRUCTION SHEET

Purpose of form: The State of Arizona is required to file information returns with the IRS and provide correct taxpayer identification numbers (TINs) to report taxable income paid. TIN is a Social Security Number (SSN) or an Employer Identification Number (EIN). **THE STATE WILL ISSUE FORM 1099-MISC BY JANUARY 31ST OF THE YEAR AFTER THE YEAR TAXABLE PAYMENTS OF \$600 OR MORE ARE RECEIVED. FOR MORE INFORMATION CONTACT THE STATE AGENCY FOR WHICH YOU PERFORM SERVICES FOR.**

Privacy Act Notice:

Section 6109 of the Internal Revenue Code requires you to give 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 MSA. 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, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% 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.

Penalties:

Failure to furnish TIN - If you fail to furnish your correct TIN to a requester, you are subject 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 TIN - If the requester discloses or uses TIN in violation of Federal law, the requester may be subject to civil and criminal penalties.

The Substitute Form W-9 is used: If you are a U.S. person (including a resident alien), to give your correct TIN to the requester and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are an exempt payee.

Specific Instructions:

Part I Section – Taxpayer Identification Number (TIN): TIN is a Social Security Number (SSN) or an Employer Identification Number (EIN). Enter your TIN (*SSN or EIN*) as reported with the Social Security Administration or IRS in the appropriate box (*enter only one TIN number*). For individuals (*not incorporated*) enter your Employer Identification Number (EIN) or Social Security Number (SSN). For other entities, such as *corporations, churches, school districts, tribal, military bases, city or county agencies* enter the entity's Employer Identification Number (*EIN*). **ONLY ENTER ONE TIN.**

Part II Section – For Payees Exempt From Backup Withholding: Individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. If you are exempt from backup withholding, you are still required to complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, sign and date the form.

What is backup withholding?: Persons making certain payments to you must withhold and pay to the IRS 31% of such payment under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, non-employee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding. 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 not be subject to backup withholding. Payments **you** receive **will be subject to backup withholding if:**

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