

THE INAUGURAL

MVSKOKE ART MARKET

COMING APRIL 2022

RIVER SPIRIT CASINO RESORT TULSA



THE
MUSCOGEE
NATION

MuscogeeNation.com

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CASINO RESORT

TULSA

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We are pleased to announce the 2022 Mvskoke Art Market to be held at the River Spirit Casino and Resort, April 23 and April 24, 2022.

Read this packet carefully and note all deadlines.

APPLICATION PROCESS

Read the application thoroughly. **Completed application must be received by January 17, 2022 in order to be considered as a participant.** All applicants must provide proof of enrollment in a federally recognized tribe or CDIB card. Once application has been reviewed and accepted, applicants will be notified of their acceptance by email or mail. Complete the application with the most recent information. All accepted artists will receive an information packet prior to the Art Market.

PAYMENT

Upon acceptance, artists must submit a payment of \$150.00 for the booth fee and \$50.00 for the Special Event Licensing fee. Mvskoke citizens will be exempt from paying the Special Event Licensing fee. **All payments and proof of exemption verification must be received by March 14, 2022.** Failure to meet this deadline will result in forfeiture of participation as well as loss of booth space. Method of payment can be made by check or money order. If you wish to pay by credit/debit card, contact our office. All fees are nonrefundable.

WHAT WE PROVIDE

All artists will receive a 10x10 space and (1) 6' table and two chairs. Please be sure all items are confined in your designated space. Booths will have access to an electrical outlet.

LOCATION AND PARKING

The River Spirit Casino and Resort is located at 8320 Riverside Parkway, Tulsa, OK 74137. There is ample parking for participants.

ART MARKET

Carefully review the information about the Mvskoke Art Market and the guidelines for the competition. Entrance into the competition is optional; however, we encourage your participation. The judging will take place on Friday, April 22 with a reception and announcement of winners at 6:30 PM that evening.

Additional information will be sent to all those accepted into the competition. This information packet will include an artist agreement, deadlines for payments, loading/unloading information, and hotel accommodations and booking links.

If you have any questions, contact the Mvskoke Art Market Planning Committee at mvskokeartmarket@muscogeation.com or call 918-549-2434.

Mvto (Thank you),
Mvskoke Art Market Planning Committee
P.O. Box 580 | Okmulgee, OK 74447
(918) 549-2434 | Mvskokeartmarket@muscogeation.com

_____ Completed Application

_____ Completed W-9

_____ Special Event License Form

_____ 3-5 Examples of your work for each category entered in JPG or Jpeg format.
Complete an Artwork description for each piece.

_____ Proof of Native American/ American Indian citizenship in a federally recognized tribe

Mvskoke Art Market Rules, Regulations, and Guidelines

1. Accepted artists must present documentation of citizenship in a federally recognized tribe.
2. Only juried artists may sell during market. All artwork in booth must be for sale.
3. Artists must have a booth in the Mvskoke Art Market (MAM) in order to be eligible for participation in the MAM art competition. Artists are not required to participate in the art competition. Accepted market artists who compete and win but do not participate in the market after the competition, will forfeit their winnings.
4. Entries for judging will be accepted on Thursday, April 21, 3:00 PM to 7:00 PM and Friday, April 22, 9:00 AM to 12:00 PM at the River Spirit Resort Conference Center, 8320 Riverside Parkway, Tulsa, OK. Entries will not be accepted after 1:00pm.
5. A claim card will be issued to the artist or the agent of record. MAM will not release the item without the claim card.
6. To be eligible for awards in the art competition, the following rules apply:
 - a. Artwork must follow the guidelines for the specified category.
 - b. Artwork must not have been commissioned.
 - c. Artwork must not be sold before market.
 - d. Artwork must not include any part of an endangered species.
 - e. Artwork must be handmade by the artist within the last two years.
 - f. Artists may only enter two (2) art pieces into the art competition.
 - g. All two-dimensional art must be appropriately framed.
 - h. Must be signed or hallmarked. Cast editions, graphics and photographs must also include the edition size and number if applicable.
 - i. Collaborative entries will not be accepted into the competition.
7. MAM will not accept items that are cracked or broken.
8. In the event of loss or damage, the artist will be bound by the release of liability, and acknowledgement and acceptance of the dangers, risks and hazards form signed by the artist after acceptance to the market.
9. Submitting an item for consideration to the MAM judges does not create rights, guarantees or promises that the item will be selected as a winner in any category.
10. The MAM committee and/or its judges have the discretion of placing items in different categories or creating a new category if they determine that the item fits the criteria for judging. Judges may also close a category due to lack of qualified competition or insufficient number of competitors.
11. All artwork must be retrieved on the evening of Friday, April 22, 2022, between 8:00 PM and 9:30 PM or Saturday, April 23, between 8:00 AM and 9:00 AM. If artwork is not picked up, a \$25.00 handling fee will be charged to the artist when recovering item from the Mvskoke Art Market staff.
12. Award winners will be given two awards. When an item is sold, the duplicate award is for the artist to keep, but it cannot be placed on any other item. The original award will be given to the purchaser.
13. A completed W-9 form is required for payment of award monies. Every competing artist must submit a new form each year.

14. **Application deadline is January 17, 2022 at 5:00 PM.** Accepted artists will be notified by February 14, 2022.
15. The Special Event Business License Application must be completed with the MAM application. Upon acceptance, artist must submit payment of \$50.00 (unless notified otherwise).
16. **Booth fee and Special Event licensing fee must be received no later than March 14, 2022.** If your fees are not received by this date, you will forfeit your participation and spot at the Mvskoke Art Market.
17. Exhibitors must comply with the Indian Arts and Crafts Act of 1990 for labeling and sales. All items offered for sale must be properly represented. The use of feathers or fur must comply with all State and Federal laws and regulations.
(www.doi.gov/iacb/act)

Categories are divided into the following:

Best of Show
Mvskoke Heritage Award
Judges' Choice
Paintings
Drawings/Graphic Art/Photography
Jewelry (Stone/Metal)
Jewelry (Beadwork/Quill)
Sculpture
Pottery
Basketry
Textiles (Modern/Contemporary)
Textiles (Traditional Dress/Regalia)
Diverse Art Forms

Guidelines

Paintings

1. Allowable
 - a. Original artwork in acrylic, oil, watercolor, gouache, casein, egg tempera, etc.
2. Not Allowable
 - a. Entry exceeding 6 feet at its greatest dimension including frame.
 - b. Wet paintings will not be accepted for judging
 - c. Pieces may not weigh more than 50lbs

Drawings/Graphics/Photography

1. Allowable
 - a. Prints are allowed and must be hand pulled in a limited edition of no more than 25, signed and numbered.
 - b. All photographs must be matted and framed, signed and numbered and not to exceed editions of 25.
 - c. Colored pencil, pastels, charcoal, oil crayons, pencil, pen and ink
2. Not Allowable
 - a. Mass produced reproductions, including photocopies, iris and gicl'ee
 - b. Any photomechanical reproduction, including posters, t-shirts, tiles or mugs
 - c. Unprotected surface material must be stabilized or fixed to prevent smudging

Jewelry

1. Allowable
 - a. Must be handmade of genuine materials
 - b. Organic and stone materials: Shell and natural organic materials, such as bone, wood, natural stones.
 - c. Non-plated metal (e.g., silver, brass gold) and must be clearly identified.
 - d. Gold must be at least 14 karats.
 - e. Manufactured findings that adapt the piece for wearing are allowed if stated on or attached to ID form for the piece.
2. Allowable Findings
 - a. Jump rings, earring backs, clasps, barrette clips, money clips, hooks and eyes, leather for bolo straps or concho belts, etc.
 - b. For shell and bead makers only: single bead/cone combinations to finish ends of necklaces and earrings
3. Allowable with Disclosure
 - a. All materials
4. Not Allowable
 - a. Imported or non-Indian handmade heishi or fetishes.
 - b. No machine made or die-struck components or purchased cast blanks.
 - c. No commercially strung beads, commercial kits or patterns.
 - d. No plastic, color treated or plasticized materials.

Sculpture

1. Allowable
 - a. All hand-wrought materials: stone, wood, metal, ceramic, paper, cloth, hand-blown glass and fabricated glass and fiberglass
 - b. All items must be signed and numbered.
 - c. Cast bronze sculptures in numbered editions not to exceed:
 - i. 4 feet, 15 editions
 - ii. 3 feet, 25 editions
 - iii. 2 feet, 30 editions
 - iv. 1 foot, 50 editions
2. Allowable with Disclosure
 - a. All decorative stone, shell and metal elements must be properly identified and comply with the same standards established for allowable materials and non-allowable materials for jewelry. Fixative can be used to stabilize pigments, but must be disclosed. All termite board or aged wood must be disclosed.
 - b. All feathers must comply with current laws and regulations of state and federal agencies. Endangered species legislation is observed.
3. Not Allowable
 - a. Cast resins
 - b. Miniature sculptures meant to be worn as jewelry
 - c. Fragile/unstable items will not be accepted into the art competition
 - d. 3D printed artwork or components
 - e. Items that exceed 4 feet at its greatest dimension.

Pottery

1. Allowable
 - a. Handmade pottery, either coiled, created with a hammer-and-anvil, pinched, or wheel thrown.
 - b. Kiln and double-fire methods
 - c. Pit-fired and traditional firing methods.
2. Allowable with Disclosure
 - a. Decorative stone, shell or metal elements. Must be properly identified.
3. Not Allowable
 - a. Unfired pottery or greenware
 - b. Slip mold commercial pottery

Basketry

1. Allowable
 - a. Baskets that are hand worked of natural plant fibers and reed, horsehair, metal, horn bone, etc.
2. Allowable with Disclosure
 - a. Commercially processed materials and dyes.

Textiles

1. Allowable
 - a. Woven, sewn and embroidered textiles.
 - b. Items must be sewn and designed by the artist.
 - c. Synthetic, metallic, vegetable dyes and handspun yarns
 - d. All items must include the artist's label.
 - e. German silver or silver buttons and ornaments will be given special consideration if made by the artist as well as beadwork produced by the artist.
2. Not allowable
 - a. Commercially made garments or accessories
 - b. Liquid embroidery
 - c. Iron-on applique
 - d. Manufactured or non-Indian made die struck metal buttons or conchos

Diverse Art Forms

1. Allowable
 - a. Indigenous art forms that are not included in the other categories.
 - b. Items include: gourds, hides, hunting gear, stickball sticks, weapons.
2. Not Allowable
 - a. Sensitive materials and endangered species
 - b. Items made from commercially manufactured kits.
 - c. Any plastic or synthetic parts.
3. Allowable With Disclosure
 - a. Cultural accessories may be presented on commercially made items, i.e., hats, furs, bead work and commercially tanned leather, but the commercial items must be disclosed

Artist Information

First Name: _____ Last Name: _____

Address: _____

Phone Number: _____ Email Address: _____

Website: _____

Tribal Affiliation: _____

(*Must provide a copy of citizenship card of a federally recognized tribe or CDIB card*)

Other art markets and art competitions participated in:

What types of art will you be selling and displaying? (e.g., painting, drawing, jewelry, textiles, etc.) Only accepted juried art can be displayed at the show.

Artwork Description

Image 1

Title of artwork:

Date artwork was created:

Size:

Medium:

Description:

Image 2

Title of artwork:

Date artwork was created:

Size:

Medium:

Description:

Image 3

Title of artwork:

Date artwork was created:

Size:

Medium:

Description:

Image 4

Title of artwork:

Date artwork was created:

Size:

Medium:

Description:



MUSCOGEE (CREEK) NATION
 OFFICE OF THE TAX COMMISSION
 PO BOX 579, OKMULGEE, OK 74447
 BUSINESS LICENSE APPLICATION

***PLEASE PRINT OR TYPE INFORMATION**

A. Type of Business License Applied for:

- Sales License – Annual
- Special Event (Temporary)
- Type I Vending Machine (over .25 cents)
- Type II Vending Machine (under .25 cents)
- Fireworks (Temporary)
- Fireworks (Annual)

B. Indicate the reason(s) for filing this form:

- New Business
- Additional Licenses/permits
- Change in business location
- Change in business ownership
- Change of Name
- Other _____

C. Business Identification:

- Individual
- General Partnership
- Limited Partnership
- Muscogee Nation Corporation
- Other _____

D. Check applicable fees:

- Sales License.....\$20
- Special Event (Temporary).....\$50
- Vending License (Type I).....\$20
Number of Decals _____
- Vending License (Type II).....\$5
Number of Decals _____
- Fireworks (Annual).....\$500
- Fireworks (Temporary).....\$50

TOTAL \$ _____

*Make check payable to the Muscogee (Creek) Nation Tax Commission

OFFICE USE ONLY

Date Received: _____

Approved: _____

Denied: _____

Open Date: _____

Tribal Enrollment Verification

Application Signed/Dated

Lease Attached

All Other Attachments Provided

BUSINESS INFORMATION

 BUSINESS NAME BUSINESS PHONE (AREA CODE AND NUMBER)

 ADDRESS BUSINESS OFFICE (STREET AND NUMBER, PO BOX, ETC.) CITY STATE ZIP

LEGAL OWNERSHIP

 NAME OF LEGAL OWNER(S), INDIVIDUAL, PARTNERSHIP OR CORPORATION FEDERAL EMPLOYEE'S IDENTIFICATION NUMBER (FEIN)

 ADDRESS BUSINESS OFFICE (STREET AND NUMBER, PO BOX, ETC.) CITY STATE ZIP

A sole owner; general partner; corporate officer; community chairman; or authorized representative must sign this application.

I, the undersigned applicant or authorized representative, declare under the penalties of perjury, revocation of license, that I have examined this application and attachments and to the best of my knowledge the facts set forth are true and correct, and that the requirements hereunder will be carried out in accordance with the laws of the Muscogee (Creek) Nation and the rules and regulations of the Muscogee (Creek) Nation Tax Commission. I further acknowledge and agree that sales tax withholdings are trust funds for the Muscogee (Creek) Nation and that any use of these trust funds other than timely remittance to the Muscogee (Creek) Nation is embezzlement and can result in fines and/or criminal prosecution.

 Type or print name and title

 Signature

 Date

NAME OF OFFICER OR EMPLOYEE RESPONSIBLE FOR REMITTING APPLICABLE TAX:

NAME (LAST, FIRST, MIDDLE INITIAL)	PHONE NUMBER	TITLE	
ADDRESS BUSINESS OFFICE (STREET AND NUMBER, PO BOX, ETC.)	CITY	STATE	ZIP
EMAIL ADDRESS	CELL PHONE NUMBER (AREA CODE AND NUMBER)		

LICENSEE INFORMATION:

NAME OF LICENSEE (LAST, FIRST, MIDDLE INITIAL)	ROLL NUMBER (if applicable)		
MAILING ADDRESS (STREET AND NUMBER, PO BOX, ETC.)	CITY	STATE	ZIP
DATE YOU EXPECT TO BEGIN OPERATION	SOCIAL SECURITY NUMBER (SSN)		

VENDING MACHINE INFORMATION:

MACHINE BRAND NAME	SERIAL NUMBER	
LOCATION OF MACHINE	NUMBER OF DEVICES	(attach additional page if necessary)

Is this business located within the Muscogee (Creek) Nation Boundaries?..... Yes No

Are all sales from this location made within the Boundaries of the Muscogee (Creek) Nation?..... Yes No

Are you renting/leasing the business location?..... Yes No

If you answered YES, please give name and address of the lessor, for this location. *Attach copy of current rental or lease agreement.

(Name & Address of Lessor)

Date of first sales subject to Muscogee (Creek) Nation Tribal Sales Tax.....(Month/Day/Year)_____

List your principle taxable product(s) for this location:_____

NOTICE: All registration and license fees must be paid with Sales License Application. Failure to include the fees will delay the processing of your application. Please check (✓) the appropriate space(s) for the license(s) and permit(s) that you are applying for and enter the applicable fee amount in the TOTAL column.

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number									
				-			-		
or									
Employer identification number									
				-					

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.

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); 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-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

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

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

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

By signing the filled-out form, you:

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, 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 (other than a grantor trust) and not the beneficiaries of the trust.

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

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

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not 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 this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

Part II. Certification

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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