Instructions: How to Successfully Apply for Organizational Aid

Organizational Aid is a program established by the Student Government Association of Western Kentucky University. Each year SGA sets aside funding to assist actively registered student groups on WKU’s Campus. The goal of this initiative is to enhance the learning, leadership, and volunteer opportunities of not only the students who participate in WKU Student Groups/Organizations, but also to enhance/benefit WKU, the student body and the community of Bowling Green, Kentucky.

To successfully apply for Organizational Aid, the following will be completed and submitted to the SGA office located in Cravens 13

1. Documents to be submitted: All (3) documents must be submitted; omission of any document will result in the application for Org Aid to be considered NULL & VOID.
   a. 2011-12 Application for Organizational Aid
   b. W-9 Form, must be COMPLETE & SIGNED BY STUDENT GROUP’s ADVISOR
   c. Summary outlining how previous Organizational Aid funding was used (SEE #3 BELOW).
      *Did the student group receive Organizational Aid during the 2010-11 academic year? If the answer to this question is YES, the group will submit a summary outlining how the organizational aid was used; pictures and videos are encouraged. This summary will document how the group used the funds to enhance/benefit the learning, leadership, and volunteer opportunities of the group members, WKU, the student body and/or the community of Bowling Green, Kentucky.

2. Schedule Interview with SGA at the time you submit your application to SGA

Applying for Organizational Aid: FAQ’s (Frequently Asked Questions)

*Why do we have to turn in a W-9 Form?
A W-9 Form is a “Request for Taxpayer Information”, and is required by the federal government of the United States. Any funds received are considered income, therefore it must be reported to the federal government, even if your group is considered NON-PROFIT and maintains a NON-PROFIT STATUS.

*What is a TIN and/or an EIN?
TIN stands for Tax Identification Number, and EIN stands for Employer’s Identification Number. The TIN and EIN are terms that are used interchangeably. Student Groups are NOT allowed to use WKU’s TIN. Each Student Group must obtain a TIN that is specific to that particular group.

*How do I find out if my group has a TIN?
Contact past members/officers/advisors. It is likely this information was not transferred to the new officers/advisors during transition. The Office of Student Activities keeps each Student Group’s TIN on file as it is provided to them. If you are unsure if your group currently has a TIN or cannot locate your number, you may contact the Office of Student Activities at 270-745-2459 or email your inquiry to stephanie.scott@wku.edu.

*If my group does not have a TIN how to I obtain one?
To obtain a TIN for your Student Group please contact www.irs.gov. TIN’s may be applied for online at the IRS’ website. Please note, it is highly recommended that your advisor obtain or assist in obtaining this number. As a suggestion, the TIN will be used for banking purposes, your group is more than likely a non-profit entity, and it is an education/school club, group, or organization. It is recommended that the page verifying the group’s TIN be printed and a copy submitted to the Office of Student Activities where it will be placed in the group’s file for future reference.

*How will my group find out if we were awarded funds?
The Student Government Association will notify your group’s contact’s listed on the Application for Organizational Aid regarding the outcome of their decision.

*When will our student group receive our funds if they are awarded?
Should your group be awarded Organizational Aid funding, the Student Government Association will pass legislation denoting the issuance of funds. Once this complete documentation is submitted to the Office of Student Activities where funding is processed. Once the Office of Student Activities receives the documentation and your funds are processed you can usually expect your funding within 10-15 business days.

*My group was awarded funding, but we haven’t received it yet. Why?
If your group was awarded funding, but it hasn’t received the funds yet, it is very likely that some or all of the following occurred: 1) Group is not currently registered with the Department of Student Activities; 2) Group did not submit the Student Organization Information form to the Office of Student Activities for the 2011-12 academic year; 3) The W-9 Form was incomplete/not signed; 4) There was a problem with the group’s TIN; 5) Documentation was found to be missing.
Application for Organizational Aid
Sponsored by the
Student Government Association of Western Kentucky University
A Team Member of the Department of Student Activities
Campus Location: Cravens 13
270-745-4354

Student Organization Name
(Do Not Use Abbreviations)

Advisor's Name

President's Name

Is this student organization currently registered with the Office of Student Activities? □ Yes □ No

Is this student organization currently being investigated by the University, or has this student organization been under investigation by the University within the past 12 months? If YES, please explain below:

□ Yes □ No

Has this student organization served a punishment from the University within the past year? If YES, please explain below:

□ Yes □ No

Student Group Information For Funding

Federal Tax ID #

Amount of Org Aid Requested $ □ Yes □ No If YES, how much? $ □

Did this student group receive Organizational Aid during the 2011-12 academic year?

Year Founded at WKU □

No. of Officers □

No. of Active Members □

Are membership dues required? If YES, how much? $ □

□ Yes □ No

How often does your group meet?

Average Attendance

Date/Location of event for which funding is being requested

Will this student group be receiving additional funding from another source for which funding is being requested? □ Yes □ No If YES, how much? $ □

What will the funds be applied to?

For Office Use Only

Received by: ___________________________ Date Received: ____________ Registered StGrp? Y N

Interview Date: ____________ Interview Time: ____________ am/pm

Approved for 2012-13 Organizational Aid? Y N Amount $ ____________ Legislation:

Received in Student Activities by: ___________________________ Date Received: ____________ Date Processed: ____________ PA# __________________

Notes:
In a brief summary, describe how the funds will be spent and how the student group hopes to benefit WKU, the student body, & the community of Bowling Green, KY:

Student Applicant / Advisor Disclaimer & Signatures

I/we certify that these answers are true & complete to the best of my/our knowledge. If this application leads to organizational aid, I/we understand that false, incorrect, or misleading information in this application or interview may result in a delay and/or termination of the processing of my/our request. In addition, the ADVISOR agrees to oversee the use of all development funds allocated by the Student Government Association of Western Kentucky University, and further agrees to take full responsibility for any funds awarded, that all funds will be used appropriately and legally. Furthermore, the funds WILL NOT be used for the purchase of alcoholic beverages.

Advisor’s Name (please print)  
Advisors Signature  
Advisor’s Phone Number  
Advisor’s Email  
Date Signed  
Student’s Name (please print)  
Student’s Signature  
Date Signed  
Student’s Phone Number  
Student’s Email
Attach the COMPLETED & SIGNED W-9 Form HERE.
* W-9 form must be signed by the group’s ADVISOR (student signatures ARE NOT accepted)

IMPORTANT NOTES:
* Organizational Aid Applications that are submitted WITHOUT tax identification numbers AND / OR W-9 Tax Forms will be considered NULL & VOID. All information should be complete BEFORE SUBMITTING to the Student Government Association.

* It is the RESPONSIBILITY OF THE INDIVIDUAL SUBMITTING the application to SIGN UP FOR AN INTERVIEW when the APPLICATION IS SUBMITTED to the STUDENT GOVERNMENT ASSOCIATION Office, located in Cravens 13.
**Request for Taxpayer Identification Number and Certification**

**Part I Taxpayer Identification Number (TIN)**

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

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

**Part II Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3. I am a U.S. citizen or other U.S. person (defined below).

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

**General Instructions**

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

**Purpose of Form**

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. A partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

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

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

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

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

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

**Signature of U.S. person**

**Date**

Cat. No. 10231X

Form W-9 (Rev. 12-2011)
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8 that specifies the following five items:

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).

Payments you receive will be subject to backup withholding if:

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

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

Also see Special rules for partnerships on page 1.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported.

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

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

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.
Other entities. Enter your business name as shown on required federal
tax documents on the “Name” line. This name should match the name
shown on the charter or other legal document creating the entity. You
may enter any business, trade, or DBA name on the “Business name/
disregarded entity name” line.

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

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

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

The following payees are exempt from backup withholding:
1. An organization exempt from tax under section 501(a), any IRA, or a
   custodial account under section 403(b)(7) if the account satisfies the
   requirements of section 401(f)(2).
2. The United States or any of its agencies or instrumentalities.
3. A state, the District of Columbia, a possession of the United States,
   or any of their political subdivisions or instrumentalities.
4. A foreign government or any of its political subdivisions, agencies,
   or instrumentalities; or
5. An international organization or any of its agencies or
   instrumentalities.

Other payees that may be exempt from backup withholding include:
6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the
   United States, the District of Columbia, or a possession of the United
   States,
9. A futures commission merchant registered with the Commodity
   Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the
   Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or
   custodian, or
15. A trust exempt from tax under section 664 or described in section
   4947.

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

<table>
<thead>
<tr>
<th>IF the payment is for...</th>
<th>THEN the payment is exempt for...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 9</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>Exempt payees 1 through 5 and 7 through 13. Also, C corporations.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000</td>
<td>Generally, exempt payees 1 through 7²</td>
</tr>
</tbody>
</table>

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, and payments for
services paid by a federal executive agency.

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately.
To apply for an SSN, get Form SS-5, Application for a Social Security
Card, from your local Social Security Administration office or get this
form online at www.ssa.gov. You may also get this form by calling
1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer
Identification Number, to apply for an ITIN, or Form SS-4, Application
for Employer Identification Number, to apply for an EIN. You can apply for
an EIN online by accessing the IRS website at www.irs.gov/businesses
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, write
"Applied For" in the space for the TIN, sign and date the form, and give
it to the requester. For interest and dividend payments, and certain
payments made with respect to readily tradable instruments, generally
you will have 60 days to get a TIN and give it to the requester before you
are subject to backup withholding on payments. The 60-day rule does
not apply to other types of payments. You will be subject to backup
withholding on all such payments until you provide your TIN to the
requester.

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

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

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

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

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

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

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

3. Real estate transactions. You must sign the certification. You may
cross out item 2 of the certification.
4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requestor’s trade or business for rents, royalties, goods (other than bills for merchandise), medical and health services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account: Give name and SSN of:

1. Individual
   The individual
   The actual owner of the account or, if combined funds, the first individual on the account
   The minor 1
   The grantor-trustee
   The actual owner
   The owner
   The grantor

2. Two or more individuals (joint account)
   The individual
   The actual owner of the account or, if combined funds, the first individual on the account
   The minor
   The grantor-trustee
   The actual owner
   The owner
   The grantor

3. Custodian account of a minor (Uniform Gift to Minors Act)
   The individual
   The actual owner of the account or, if combined funds, the first individual on the account
   The minor
   The grantor-trustee
   The actual owner
   The owner
   The grantor

4. The usual revocable savings trust (grantor also trustee)
   The individual
   The actual owner of the account or, if combined funds, the first individual on the account
   The minor
   The grantor-trustee
   The actual owner
   The owner
   The grantor

5. Sole proprietorship or disregarded entity owned by an individual
   The individual
   The actual owner of the account or, if combined funds, the first individual on the account
   The minor
   The grantor-trustee
   The actual owner
   The owner
   The grantor

6. Grantor trust filing under Optional Form 1091 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))
   The individual
   The actual owner of the account or, if combined funds, the first individual on the account
   The minor
   The grantor-trustee
   The actual owner
   The owner
   The grantor

7. Disregarded entity not owned by an individual
   The owner
   Legal entity
   The corporation
   The organization
   The partnership
   The broker or nominee
   The public entity

8. A valid trust, estate, or pension trust
   The owner
   Legal entity
   The corporation
   The organization
   The partnership
   The broker or nominee
   The public entity

9. Corporation or LLC electing corporate status on Form 8832 or Form 2553
   The owner
   Legal entity
   The corporation
   The organization
   The partnership
   The broker or nominee
   The public entity

10. Association, club, religious, charitable, educational, or other tax-exempt organization
    The owner
    Legal entity
    The corporation
    The organization
    The partnership
    The broker or nominee
    The public entity

11. Partnership or multi-member LLC
    The partner
    The corporation
    The organization
    The partnership
    The broker or nominee
    The public entity

12. A broker or registered nominee
    The broker or registered nominee
    The public entity

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 owner
    Legal entity
    The corporation
    The organization
    The partnership
    The broker or nominee
    The public entity

14. Grantor trust filing under the Form 1011 Filing Method or the Optional Form 1091 Filing Method 2 (see Regulation 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 any legal name of the "DBA" name on the "Business name/disregarded entity" name line. 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 1.
5. Note. Grantor also must provide a Form W-9 to trustee of trust.

Privacy Act Notice

Section 9109 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 it to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.