



2009 Artist's Network Packet

Artists Network Packet for 2009

Congratulations on your membership in the Artists' Network of Studio 1219!

This packet of information will help guide you through the principles and procedures of the Studio.

If you have any questions, please feel free to call or write me at the numbers below.

Thank you for your support of Studio 1219, and welcome! I hope your membership here is fruitfull and fulfilling.

Lee-Perry Belleau, Executive Director
Studio 1219
1219 Military Street
Port Huron, MI 48060
lpbelleau@studio1219.com

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BENEFITS OF STUDIO 1219 MEMBERSHIP

1. Your membership supports the greater goals and operations of the Studio
2. You get to place your art work for sale in the galleries and gift shop
3. You receive up-to-date information about the Studio, its partners, and artist opportunities throughout the community.
4. You are invited to six or more receptions yearly supporting the solo shows of fellow artists as well as other special events.
5. You will receive the electronic (email) newsletter
6. You will have opportunities to collaborate with other artists and disciplines
7. You will get to go to socializing events with other artists
8. You can attend free workshops focusing on the needs of the artist
9. You will get discounts on framing, artists' supplies, events, etc.
10. Your biography and picture(s) can be on the Studio's website

Statement of Ethical Principles

Studio 1219, its tenants, teachers, Artist Network, committees and staff (members) promote the highest standards of ethical behavior. In recognition of the importance of the public good to enhance the quality of arts and culture in our community, we adopt these ethical principles.

Mission: Charged with empowering artists to create, have their work in the world and make a difference through art; provide a means for artists to showcase their work, and collaborate and learn from each other; provide a means for the education of the community in -- and through -- the arts; create financial growth and strengthen the foundation of the community through the arts; make the Arts accessible to the Community. Create opportunities to incubate small arts related business.

Accountability and Transparency: Studio 1219 members take responsibility for their actions and communicate truthfully with open communication. Members work together as a network to enhance all members, customers, patrons and students.

Diversity and Inclusiveness: Our members seek diversity and inclusiveness in order to extend resources to the community. This will ensure that a range of perspectives contribute to the personal growth and expanded awareness towards the development of artists' mission in a changing society.

Governance: The Studio's governing body understands and embraces its responsibility to oversee the mission, finances, and operations of the Studio with integrity.

Respect: Members interact respectfully with each other, the Board of Directors, tenants, committee members, volunteers, artists, customers, staff, donors and patrons.

Equity: Members are committed to recognizing and appreciating the achievements and contributions of all, and to holding each to the highest standards of ethical behavior.

Building Rules:

- 1) Illegal drugs are not permitted in the building.
- 2) Smoking is not permitted inside the building or on building grounds.
- 3) Alcohol is not permitted in public spaces of the building unless organized as part of an event and/or approved by the Executive Director.
- 4) Operations will be held in the building that will support diverse artistic and cultural interests including visual arts, performing arts, and music.
- 5) All users of the building shall maintain a positive working relationship with the staff, studio coordinators and all participants using the building.
- 6) Performances or conduct that may embarrass or harm the reputation of Studio 1219, the landlords, their partners, the tenants or partnering organizations are not permitted.
- 7) Performances, artwork or conduct that contain vulgar or offensive language and/or promote drugs, violence or physical abuse is not permitted.
- 8) Modification of these principles is at the discretion of the Executive Director and/or the Board of Directors.

By signing this contract, I agree to follow the above stated rules and will conduct myself in such a manner as to achieve the stated ethical principles.

Signature

Date

Print Name



Gallery Protocols

Art in Gallery

- Only original work will be accepted.
- The Gallery Committee will install art for up to a three-month period. At the end of that time, artwork may be removed from the gallery. The artist may bring in new pieces at any time.
- Once artwork has been taken down, the artist will receive a call to pick up artwork. If work has not been picked up within 90 days it becomes the property of Studio 1219.
- Artists in front gallery need to be aware that the glass is not UV protected, so there is a slight risk of bleaching.
- As more artists join, the number of pieces in the gallery may have to be limited. Currently, a limit of five pieces of wall art per artist will be accepted.
- If an artist has special instruction about his/her pieces, a note should accompany those pieces. (Example: pieces that need to be grouped together in a display)
- Artists must inventory their artwork on the appropriate form(s) with staff when it is brought into the Studio.
- All wall art must be hung with wire. It must be framed (lattice is OK) or gallery wrapped. Three-dimensional pieces must have a sticker attached to identify each piece. Bin pieces should be neatly wrapped or in a sleeve.
- Studio 1219 has the right to refuse any art that is not suitable for our clientele. We also reserve the right to reject art that is not ready to hang/install.

Art Intake Policy

- "Art Intake" is at the convenience of the artist, during regular Studio hours.
- Installation of art will take place on the first Monday of the month, by the Gallery Committee.

Commissions

- Working artist members will pay a 20% commission on all artwork sold. (Working artist members are defined as those who volunteer at least five hours a month and are current on their membership. Volunteers are to keep track of their hours.)
- Artist Members who display art at Studio 1219, but do not choose to volunteer will pay a 40% commission.

Hours

Studio 1219 hours of operation are:
Tuesday and Wednesday 10pm-5pm
Thursday, Friday, and Saturday 10pm-8pm
Sunday 12pm-5pm

GALLERY

Changes every other month, alternating with the solo shows upstairs. Art can be brought in any time prior to the new installations, which will be the first Monday of the month of the gallery change. Currently looking for some large oils and acrylics for the Desmond Gallery.

Art will be juried by the Gallery Committee. Service on the committee is by appointment of the Executive Director. Current committee consists of Lee-Perry Belleau, Deb Dunkel, Patty Yunker, Christine McWilliams, John Henry.

SOLO SHOWS

June/July 2009	John Henry
Aug/Sept 2009	Blue Water Artists' Network
Oct/Nov 2009	Michelle Hauer
Dec 2009	Artists' network, <i>holiday theme</i>
Jan/Feb 2010	<i>open!</i>
Mar/Apr	<i>open!</i>
May/June	<i>open!</i>
July/Aug	<i>open!</i>

THEMES

May/June 2009	rebirth	4 MAY
July/August 2009	water	6 JULY
Sept/Oct 2009	fall colors	7 SEPT
Nov/Dec 2009	holidays	2 NOV
Jan/Feb 2010	cruises	4 JAN
Mar/Apr 2010	animal magnetism	1 MAR

Studio 1219
Artists Network
 1219 Military
 Port Huron, MI 48060

Artist Number _____
 Date _____
 Page ___ of ___

Name _____ email _____
 Address _____ City/St/Zip _____
 Phone _____

Hold Harmless Agreement: In consideration of Studio 1219 agreeing to display this work, I hereby loan to Studio 1219 in Port Huron, MI the listed Artwork(s) below for the purpose of sales and/or display. I further agree to the sales prices listed below and that Studio 1219 will be entitled to collect ___% of said price. I release, save and hold harmless Studio 1219, it's agents and employees of any liability that may arise by damage, loss or theft while said work is in possession of Studio 1219.

Signature _____ Date _____

Studio 1219 Agrees to display for sale the above Items at the prices as noted. Studio 1219 further agrees -- though not responsible for promoting art in private shows -- to promote the sale of said items and will use every precaution to ensure the protection and security of the listed items.

Signature _____ Date _____

Pick up by _____ Date _____

Inventory Number	Title / Description	Media	Selling Price	Location	Received	Date Sold Removed/Returned

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 1219 Military
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 Date _____
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Signature _____ Date _____

Pick up by _____ Date _____

Inventory Number	Title / Description	Media	Selling Price	Location	Received	Date Sold Removed/Returned

Artwork Display

Hold Harmless Agreement

To the fullest extent permitted by law, I agree to defend, indemnify, and hold harmless Studio 1219/PH Arts Incubator Inc. and their elected and appointed officials, employees and volunteers, against any and all claims, demands, suits, or loss, including all costs connected therewith, and for any damages which may be asserted, claimed, or recovered against or from the City of Port Huron and the St. Clair County Community Foundation by reason of personal injury, including bodily injury or death and/or property damage, including loss or use thereof, which arises out of, or is in any way connected or associated with my artwork display.

By signing this document, I agree that I have read and understand the above statement and that Studio 1219/PH Arts Incubator is not responsible for loss or damage to any of my property displayed at Studio 1219.

Signed

Date

Printed Name



Art Intake Policy

- All art is to be dropped off at the gallery work station located in the Acheson South Gallery.
 - Paperwork must be completed by the artist and approved by the director or staff present.
 - All work must be ready to hang. This means that paintings are wired (please avoid sawtooth or other hanging apparatus). The wire should be taut enough that it is not exposed above the top edge when it has been hung.
 - Two-dimensional pieces should have two tags one for the front and one for the back. Three-dimensional pieces should have a sticker or toe tag.
 - All work should be properly marked with **artist number, piece number and the day it was taken in**, along with artist name, title, medium and price.
 - Art will be inventoried by the artist and set aside to be juried later by the Gallery Committee.
 - A staff member or volunteer can show artists where the inventory book is kept so they may monitor their inventory each month.
- All new artwork is to be dropped off any time during regular Studio hours.
- The Gallery Committee (which consists of staff and volunteers assigned by the Executive Director) will install and rearrange artwork on the first Monday of each installation month.
 - Artwork will be juried as it is hung. If you still have concerns please address the Executive Director with your concerns.
 - Artwork may remain in the gallery up to three months. However, the Executive Director may keep pieces longer at his discretion. (This is sometimes done for the aesthetics and overall ambiance of the gallery spaces.)
 - With the exception of solo shows in the Chase and Van Gogh Galleries, and the two-month installations in the Acheson South Gallery, Artists may remove their pieces at any time upon making a request to the Executive Director.
 - The Gallery Committee will notify an artist when artwork is ready to be picked up.
 - Artwork to be retrieved will be stored in the Intake/Outtake Room. A staff member will unlock the room for access. Artists must sign out their art.



Solo Artist Show Contract

Artists will be given a specific timeframe to install their work, and a deadline for the removal of their work. There is no upfront fee required for a solo show; however, artist(s) must agree to pay a 40% commission on their sales to Studio 1219.

Solo artist(s) are responsible for hanging and/or displaying their work, with the assistance of the Gallery Committee. Guidelines for the amount and type of work that can be displayed must be approved by the Gallery Committee. An inventory of all work must be submitted to the Executive Director, Lee-Perry Belleau, at least two weeks prior to the installation either by standard mail or by e-mail to: lpbelleau@studio1219.com

Solo artist(s) are welcome to arrange a reception date with the Executive Director that will be scheduled in conjunction with other Studio events and classes. The Studio 1219 Artists Network will provide a wine and cheese reception at a cost of up to \$50.00. (Artist(s) are welcome to provide additional food, live music, etc... that is appropriate to the event).

Due to the nature of our status as a non-profit studio, our marketing budget is limited to e-mails sent to our Studio 1219 Artists Network, the quarterly Studio newsletter, the Studio website and media press releases. Studio 1219 encourages solo artist(s) to market to their contacts via email, postcards, etc.

Solo artist(s) must understand that Studio 1219 is a full working studio with events, classes and gatherings that sometimes require the use of the gallery space. These events will not interfere with the artist(s) work itself but may require use of the space from time to time during open and closed gallery hours. The studio generally maintains its regular operating hours, but cannot guarantee that all of these hours will be observed due to extenuating circumstances (i.e. inclement weather, power failure, etc...).

By signing this document I release and hold harmless Studio 1219, and its owners, agents, and employees, of any liability for any damage, loss or theft while said work is in the care, custody or control of Studio 1219.

Schedule for show _____

Signature: Artist or Representative for
Artist

Printed name: Artist or Representative
for Artist

Lee-Perry Belleau, Executive Director

Date

STUDIO 1219

Room Use/Special Event Application

Use this form to request permission to use the public gallery(s), classroom, teaching space or performing space at Studio 1219 for a special event or function.* Deliver to: Lee-Perry Belleau, Executive Director, Studio 1219, 1219 Military Street, Port Huron, MI 48060.

Person Submitting Request: _____

Organization/Company: _____

Address: _____

City/State/Zip _____

Phone #: _____ DATE: _____

EMAIL: _____

Please answer the following questions and attach to this cover page.

- A. Describe in detail the nature of the event you are seeking space for? Describe in detail the needs in -- and for -- that space. (How much space are you looking for?)
- B. List and describe the people and/or organizations that are organizing the event.
- C. Who are you targeting with your event?
- D. What are the proposed date(s) of your event?
- E. What would the hours of operation be?
- F. How many people would you expect to attend?
- G. Is entry: (circle one) free paid
- H. If it's a paid entry, what would the entry fee be? _____
- I. Do you plan on having alcohol involved? (If approved, you will need documentation with all necessary permits and insurance and describe in detail how the alcohol will be provided.)
- J. Is there specific space at Studio 1219 that you have in mind?
- K. If live music will be involved, do you have your own equipment?
- L. If live music will be involved, list the performers or bands that will be playing.
- M. Who is responsible for staffing the event and how many staff (volunteer or paid) will you have on hand?
- N. Who is responsible for set up and clean up after the event?

THANK YOU!

** (If you are seeking permanent space at the Studio, please fill out the Tenant Application.)*

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.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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.

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.

Purpose of Form

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

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

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

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

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

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” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business 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” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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 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 www.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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second 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.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.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 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 Archer MSA or HSA. 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, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% 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.