

DAWSON COUNTY RACEWAY

ALLEN WISSMANN PO BOX 204 BERTRAND, NE. 68927
308-472-5306 OR 308-472-3214 CELL 308-991-4645

Dear Car Owner/Driver:

I want to thank you for your support and attendance at Dawson County Raceway for the 2010 racing season. The 2010 season was our most successful year that we have had. Car counts were up with the addition of the sportmod class, attendance numbers held even and the racing action on the track was the best I have ever seen at DCR night after night. I will continue to work hard to keep Dawson County Raceway driver friendly, competitive, and continue to enforce the rules to the best of our ability. It is a work in progress and together we can keep DCR a racing program we can feel proud to be a part of and participate at. We will continue our goals to make Dawson County Raceway to be one of the premier racing facilities in the Midwest.

We have put together a racing package for the 2011 season that will see a few changes. We will open the gates at 5:00pm, hot lap at 5:45pm and begin the races at 6:30 pm. We will continue to host the classes of IMCA modifieds, northern sportmods, stock cars and hobby stocks nightly. We will start the year off Saturday, April 23rd with the test and tune. The racing season begins May 1st. We will not host any BST modified specials this year. We will host the 305 sprint cars of the United Rebel Sprints Series two times during the racing season. We are adding two additional special event nights of racing. We will be hosting the Outlaw Vintage Mod Lite Series June 5th. The Super Late Model Racing series will be making their premier July 10th. I have tried to respond to some of the fans request by hosting other racing venues. DCR has always been a favorite for late model racing so we hope to get strong fan support for this night. The biggest change will be that we will be charging \$25 a night for pit passes. The prices will be the same every night. We will not raise the price for special race nights. McCook, Norton, North Platte and DCR have agreed to charge the same prices. I have increased the purse payout to help compensate for the raise. The racing schedule is split up to give some off time between races. We hope to have a very exciting season at the Dawson County Raceway.

We will continue to use the raceciever radios this season. I think that they are a great asset to our racing program. You may purchase one or you may rent one. We WILL continue to address the rough driving/pit area issues with fines, disqualifications and or suspensions. Do not put us in a position to rule against you and we will not have any problems. Some calls may go against you and some will go for you. Learn to deal with the consequences. We are all ambassadors to the public so let's get more people involved with our great sport of dirt track racing.

In this packet you will find a race schedule, car registration form, W-9 Form, and general track rules and procedures. Please read and understand the track rules and procedures of Dawson County Raceway. These forms must be filled out, signed and returned before you can compete at DCR. There is a line reserved for your email address on the registration, please put your email address on the form so we can send you updated information and announcements. The forms may be mailed to the above address or delivered the first night you race. We will have reserved parking in the pit area. You may reserve a parking space for the year for \$50, this is optional. Parking selections will be based on the order in which payments are received. We will designate your space by your car # and class. We will put together the parking assignments before the first night of racing.

I will continue to improve the racing program at DCR to the best of my ability. I thank you for your patience and your support. I will always listen to your suggestions or concerns. If all of us respect each others views and opinions we can make the 2011 racing season better and more successful than 2010. GOOD LUCK this racing season.

Sincerely, Allen Wissmann DCR Track Promoter

DAWSON COUNTY RACEWAY

2011 REGISTRATION FORM

IMCA MODIFIED - IMCA STOCK CAR - IMCA HOBBY STOCK - IMCA SPORTMOD

REGISTRATION FEE BEFORE APRIL 1, 2010 \$45 _____

REGISTRATION FEE AFTER APRIL 1, 2010 \$60 _____

ONE WAY RACECEIVER RADIO AND EAR BUDS \$100 _____

RESERVED PARKING STALL -----OPTIONAL----- \$50 _____

TOTAL \$ _____

CASH _____ CHECK # _____

DRIVER _____

CLASS _____ CAR # _____

ADDRESS _____ CITY _____

HOME PHONE (_____) _____ STATE _____ ZIP _____

SOCIAL SECURITY # _____ SPOUSE NAME _____

OWNERS NAME _____ HOME PHONE (_____) _____

ADDRESS _____ CITY _____

SOCIAL SECURITY# _____ STATE _____ ZIP _____

1099 SHOULD BE SENT TO _____ OWNER _____ DRIVER (PLEASE CHECK ONE)

SPONSORS _____

E-MAIL ADDRESS _____

BY SIGNING THIS ENTRY FORM, I RELEASE DAWSON COUNTY RACEWAY AND/OR REPRESENTATIVES OF DAWSON COUNTY RACEWAY OF ANY LIABILITY FOR ANY LOSSES INCURRED DUE TO PARTICIPATION IN THESE EVENTS. I AGREE TO ABIDE BY THE RULES AND REGULATIONS GOVERNING THESE EVENTS, AND OFFICIALS DECISIONS WILL BE FINAL. DRIVERS ARE RESPONSIBLE FOR THE CONDUCT OF THE CREW, FRIENDS, AND SPOUSES. I AGREE TO GIVE THE PROMOTER OF THESE EVENTS THE RIGHT TO USE MY NAME, PICTURES, CAR OWNERS AND SPONSOR NAMES FOR ALL PUBLICITY USED BEFORE, DURING AND AFTER THESE EVENTS IN ANY WAY THEY SEE FIT.

DRIVER/OWNER SIGNATURE _____ DATE _____

Make checks payable to AFW Enterprises, LLC

Mail to: Dawson County Raceway

PO Box 204

Bertrand, Nebraska 68927

Dawson County Raceway 2011 General Track Rules & Track Procedures

1. The General Rules section applies to each and every competitor, mechanic, and pit personnel. If you have questions, please ask an official. **IGNORANCE OF THE RULES IS NO EXCUSE FOR FAILURE TO COMPLY. READ AND ABIDE TO THE RULES OR DON'T RACE AT DCR.**
2. Dawson County Raceway reserves the right to refuse admission to any party.
3. The rules and/or regulations set forth are designed to provide for the orderly conduct of racing events and to establish minimum acceptable requirements for each event. All raceway competitors are deemed to have read and comprehended these rules, and complied with their content. No expressed or implied warranty of safety shall result from publication of, or compliance with these rules and regulations. They are intended as a guide for the conduct of the sport and in no way are a guarantee against injury or death to participants, spectators, or others.
4. The officials shall be empowered to permit minor deviation from any of the specifications herein or impose any further restrictions that, in their opinion, do not alter the minimum acceptable requirements. No expressed or implied warranty of safety shall result from such alteration of specifications. Any interpretation of or deviation from these rules is left to the discretion of the officials. Their decision is final.
5. The officials and management has final word over technical questions or operations.
6. Management and officials establish the length, frequency, and administration of all events and programs, and their decision is final.
7. Dawson County Raceway assumes no responsibility for damage to or loss of your equipment, vehicles, or any parts whatsoever.
8. No person may enter the pit/racing area until he/she has signed all releases, registrations and/or entry forms. All drivers/owners must complete and sign the registration agreement.
9. Person under the age of 14 are allowed in the pit/race area. Anyone under the age of 19 must provide a release signed by both parents and accompanied by one of the following: A) Notarized copy of their birth certificate. B) State issued driver's license or photo ID. Any race team or individual attempting to circumvent this policy will be subject to suspension.
10. A driver must be 16 years of age to be eligible to participate in all classes, except 14-15 year olds may participate in Hobby Stock. Any driver under the age of 19 must provide a copy of their birth certificate or state issued driver's license. In addition both parents must sign a parental release and it must be notarized.
11. Classes running under sanctioning bodies also require a license from that body before being allowed to compete. You need to show your license from sanctioning body before entering the pit area.
12. When in the pit area, make every effort to maintain a constant watch for your own protection.
13. Any driver in the pit/race area who is under the influence of alcohol or other controlled substance will be disqualified and suspended. Pit crew and any persons associated with your team under influence while in pit/race area may be asked to leave premises.
14. You and/or crewmembers **MAY NOT ENTER THE PIT AREA OF ANY OTHER DRIVER TO ARGUE OVER RACE SITUATIONS.** Concerns should be brought to race officials only.
15. Any fighting in the pit area will subject the offender, and the car they are associated with, to suspension and/or fine. The driver/owner of every car is responsible for their pit crew and their conduct.
16. No driver may get out of their car or stop on the racing surface to argue or discuss a race situation with the flagman or officials. Violation of this rule will result in disqualification and/or fine.
17. Any car owner, driver or crew member in any way is discourteous to an official or addresses any official in a non-professional manner shall subject the team or car they are affiliated with to suspension, fine, and loss of points or expulsion from raceway.
18. The race director at their discretion may add further fines, disqualifications, suspensions, point or position deductions or any combination to any violation.
19. Check-in/draw closes ½ hour before race. Any driver signed in after that time will start at the rear of their heat. All cars must start a heat race to run a feature race. Any car that doesn't participate in heat race due to mechanical problems or late arrival will start in lowest feature and lowest starting position of feature. Please notify pit shack if you scratch from race ASAP!
20. **ALL CARS MUST PACK THE TRACK WHEN REQUESTED.**

21. Any oil spills or other chemical spills must be reported to pit officials. Any deliberate dumping/draining of oils/chemicals on ground will result in a fine. There are oil/chemical waste disposal barrels located in pit area.
22. Dawson County Raceway will not use any video replays for scoring purposes.
23. Top 5 cars of feature must stop in front stretch (claim area); cars will wait for claim(s) to be presented for top 4 finishers only. Single car spin out on last lap for caution to remain on lead lap will not be allowed to claim. After time limit expires cars will be released by official then proceed to scale located in the north half of infield. After car has been weighed you must proceed directly to tech area located in north end of mini pit area. **NO PIT CREW OR PERSONNEL WILL BE ALLOWED IN THE TECH AREA AT ANY TIME** unless they are directed in tech area by tech official. Cars outside the top 4 may also be inspected. Points and money will be forfeited if a car fails to stop for weighing and/or inspection. Any car found to be underweight will lose all points and money for the night and all other finishers move up accordingly in the final results.
24. All races will begin at the cone, driver on pole position sets speed of field and must provide a steady speed for starts. No jump starts/brake checking. You **MUST** stay directly behind the car in front of you, bumper to bumper, no stepping out to the side until your car reaches cone on starts.
25. First lap restarts---cars will move straight up to fill positions and continue double file restart. During yellow flag periods, drivers should immediately get into single file. Once in single file, cars will be moved into their proper positions. Any driver that does not allow a car to move into position during lineup will be sent to the rear of field.
26. Restarts during heat races & B features will be single file nose to tail. A Feature restarts will be double file nose to tail, side by side, leader alone on front row. 2nd place car will line up with option of inside or outside of row #2 with 3rd place taking open spot of row. 4th place car to inside of row #3 and 5th place to outside of row #3 continuing with even number starters to inside and odd starters to outside of rows. Stay single file until signal is given to line up double file. Signal is double rolled flags waving and/or two arms crossed. We will restart A features 3 times with this format, on 4th caution and every caution after will restart single file.
27. If your car loses a part off your car and causes a yellow, you will be charged a yellow and sent to the rear. We do not race with flat tires or broken suspension parts. If you get a flat tire and/or break a suspension part before receiving the white flag you will be black flagged.
28. Two caution rule---if car causes 2 yellow cautions or involved in 2 cautions-non movement- car is black flagged and is disqualified from race. If a car is involved in caution/accident but continues to keep moving through caution accident, it does not count as caution against car. Lone Ranger rule in effect during heat races-single car spin causes yellow car must pit. Flat tire or car damaged during heat car must go to pit area.
29. If a race is stopped after white flag is displayed, at flagman's discretion there will be a restart with green, white and checkered flag.
30. A completed lap is considered when leader crosses finish line. All restarts will go back one lap.
31. All cars that enter pit area will be repositioned at the rear of field including lapped cars.
32. All lapped cars will be positioned at the back of field on realignments. Cars will remain on last completed lap count.
33. Feature races pitting---cars may pit for repairs or flat tires, cars may pit in mini pit area for flat tires or minor repair. Cars may go to pit area/trailer area for major repair. Cars must re-enter at the north east gate of mini pit area only. Official will release you to enter the track safely.
34. Rough driving calls are judgment calls. Please remember things happen very quickly on the track. If official doesn't see incident from start to finish it is very difficult to make a fair judgment. Please keep in mind that there are more cars than officials to watch. Do not put us in a position to make judgment calls that may go against you. Please drive to your ability and your cars capability. Have fun and enjoy your racing experience at the Dawson County Raceway.
35. You may cool or wash out your radiators in the designated areas in pit area & infield.
36. **BRAKE ROTOR RULE**-Any car that has a glowing rotor(s) for 3 consecutive laps will be black flagged and sent to pits to fix. Second black flag for rotors car is disqualified from race.
37. If you are caught transmitting information via raceciever radios to the driver, driver will be disqualified and suspended from track for rest of season. We will monitor airways.
38. Please pick up trash in your pit area and please patronize our pit concessions, concessions are being run by the racetrack. Help support your racing program. Good luck!

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/disregarded entity name, if different from above | |
| | Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <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) ▶ | |
| | <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 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.

| Social security number | | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |

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

| Employer identification number | | | | | | | | | |
|--------------------------------|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |

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 ▶ |
|------------------|----------------------------|--------|

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 a percentage 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.

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.

| 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 5 and 7 through 13. Also, C corporations. |
| 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 ² |

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 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, 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 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) 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 Regulation 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 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 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.

*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, 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.

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 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. 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.