



# Minidoka County School District #331

"We will increase INSTRUCTIONAL INTENSITY to significantly improve academic achievement for all students."

Board Members

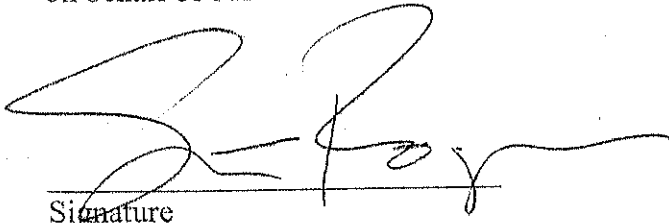
Brian Duncan, Chairman  
Doyie Price, Vice Chairman  
George MacDonald, Trustee  
Tammy Stevenson, Trustee  
Kurt Harman, Trustee

Administration

Dr. Scott A. Rogers, Superintendent  
John Fennell, Assistant Superintendent  
Betty Miller, Board Clerk  
Michelle DeLuna, Business Manager

September 3, 2008

The following person has authority to sign a Lease/Purchase Agreement for musical instruments, on behalf of our school/district.

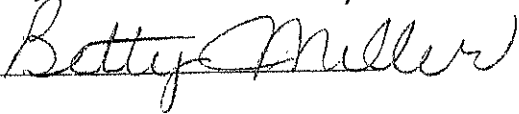


Signature

SCOTT A. ROGERS  
Name of Authorized Signer

SUPERINTENDENT  
Title

I hereby attest that the above referenced individual is an authorized signer.

By: 

Betty Miller  
Print Name

Board Clerk / Supt's. Sec.  
Title

# BGE FINANCIAL

## INSURANCE INFORMATION

Insurance coverage is required for all instruments listed on Exhibit "A" of the enclosed lease/purchase agreement. You have two options in fulfilling your insurance obligation under the lease.

- 1.) Provide a Certificate of Insurance listing BGE Financial Corporation as Additional Insured,  
or
- 2.) Obtain coverage through BGE Alliance Group, LLC.

### Tips for deciding which insurance option best suits your needs

- Examine your current coverage to determine the deductible and the covered losses.
- Compare deductible to cost of individual items listed on Exhibit "A" of this lease.
- Compare covered losses to those covered by BGE Alliance Group (see enclosed brochure).

BGE Alliance Group can provide you insurance with 100% coverage and a \$0 deductible. The premium is shown below and can be added to your lease payment. If you have any questions about insurance please call our School Leasing Department at 800-281-9606 ext 111.

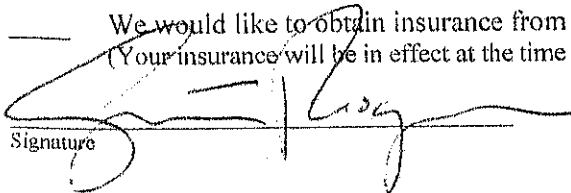
Your new payment amount would be:

Current Lease Payment	\$2,223.88
Annual Insurance Payment	\$102.20
New Annual Payment	\$2,326.08

Please check the appropriate space below:

We already have insurance and a Certificate of Insurance will be sent to you.

We would like to obtain insurance from BGE Alliance Group, LLC.  
(Your insurance will be in effect at the time your first instrument is received.)


SUPERINTENDENT
9/3/08

Signature
Title
Date

**Lease #:** 4071  
**School District:** Minidoka County Joint School District #331  
**School:** East Minico Middle School  
**Address:** 1805 H. St. **City:** Rupert **State:** ID **Zip:** 83350  
**Contact:** Kevin Vogt

RECEIVED

AUG 28 2008

DISTRICT OFFICE

Delivery and Billing Information Form

Ship/Deliver Products To:  
(Not a P.O. Box)

Bill/Send Invoices To:

East Minico Middle School  
1805 H Street  
Rupert, Id 83350

Minidoka County Schools  
633 Fremont Ave  
Rupert, Id 83350

Phone: 208-436-3178

Phone: 208-436-4411

Fax: 208-436-3235

Fax: 208-436-6593

Contact Person: Jusi McCall

Contact Person: Kaye Juesnell

**Initial Payment and Signed Acceptance Certificate are due within 15 days of receipt of the Equipment listed on Exhibit A of the lease. Late charges will be assessed if the Initial Payment and Acceptance Certificate are not received within 30 days of receipt of the Equipment.**

**Subsequent payments are due on the anniversary of the Lease date. Late charges will be assessed if payment is not received within 5 days of the due date.**

**All payments are to be remitted to:**

**BGE Financial Corporation  
P.O. Box 1051  
Champaign, IL 61824-1051**

# BGE FINANCIAL

RECEIVED

AUG 28 2008

Minidoka County Joint School District #331  
1805 H. St.  
Rupert, ID 83350

~~August 28, 2008~~

**RE: Instructions for completion of Lease/Purchase Documents**

Dear Kevin Vogt:

Attached are the lease/purchase plan documents for the musical instrument lease you requested through Welch Music Inc.. Please follow the instructions completely so that we can have your instruments delivered as soon as possible.

1.) Ensure that you have received the following documents:

- a.) **Lease/Purchase Agreement (2)**
- b.) **Schedule of Equipment (2)**
- c.) **Letter of Authority**
- d.) **Insurance Information Form**
- e.) **Delivery and Billing Information Form**
- f.) **IRS Form 8038GC (included as a separate attachment)**

There are two (2) copies of the lease agreement. The one marked **COPY** is for your records.

2.) Return the following documents via Overnight Mail, executed by an authorized individual, to BGE at this time. (Keep the second (2<sup>nd</sup>) copy of the Lease/Purchase Agreement for your records as stated above):

- a.) **Original Lease/Purchase Agreement** – Sign the lease, but do not sign the section marked “Certificate of Acceptance” at this time.
- b.) **Letter of Authority** – Please copy the enclosed Authority Letter onto your letterhead and then complete the document (See attached Letter of Authority Instructions)
- c.) **UCC Financing Statement** – We will file your UCC financing Statement as indicated on the lease agreement. *Please include your federal tax ID# when returning the lease documents.*
- d.) **Purchase Order** – If required before payment can be made
- e.) **Insurance Information Form** – Please complete the Insurance Information Form. Insurance is a requirement of the lease.
- f.) **Delivery and Billing Information Form** – Instruments cannot be delivered to a P.O. Box.
- g.) **IRS Form 8038GC**- This form should be completed by the district’s business office.

3.) Within 15 days of the receipt of the instruments, you must return the following:

- a.) **Certificate of Acceptance** – Please sign the Acceptance Certificate that is located at the bottom of the lease document. If you do not have a copy, we will fax one to you. The same person who signed the lease needs to sign the Acceptance Certificate and then please fax back to BGE.
- b.) **Initial Payment** – If the initial payment of \$2,223.88 is not received with the Acceptance Certificate, your account will be subject to late fees
- c.) **Evidence of Insurance** – Please provide the Certificate of Insurance or BGE can provide “zero deductible” insurance coverage to protect your instruments and satisfy your obligation under this lease.

If you have any questions on any of these lease documents please call me at 800-281-9606. Please send all correspondence to our address listed below.

Sincerely,

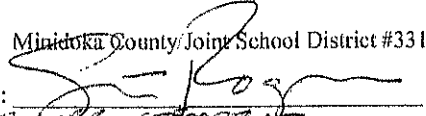
Stephanie O'Connor  
Account Executive

ORIGINAL

STATE AND MUNICIPAL LEASE-PURCHASE AGREEMENT ("LEASE")

1. LESSEE: Minidoka County Joint School District #331 East Minico Middle School 1805 H. St. Rupert, ID 83350	2A. VENDOR: Welch Music Inc. 2B. LESSOR: BGE Financial Corporation 4108 Fieldstone Rd., Suite A Champaign, IL 61822	2C. ASSIGNEE:
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- 3. "THE EQUIPMENT" - See attached Exhibit "A".
- 4. COVENANTS: LESSEE represents, covenants and warrants that (a) It is a public body corporate and politic, (b) It is a "tax-exempt issuer" within the meaning of the Internal Revenue Code, (c) It is authorized by all applicable laws to make, and perform under, this Lease, (d) The Equipment is essentially needed for its proper, efficient and economic operation, (e) At the time of making the Lease, sufficient funds were appropriated to fulfill the obligations of the current fiscal year, and (f) LESSEE has not previously terminated a lease for non-appropriation except as specifically described in a letter appended hereto.
- 5. PAYMENTS: 2 annual payments of \$2,223.88 are required. The first payment will be due on the Acceptance date shown below, unless otherwise agreed to, noted and initialed by LESSOR and LESSEE in the Acceptance Certificate, below. Subsequent payments will be due annual from the date of lease agreement. Lessee agrees to pay to Lessor a service charge of 5% per month, but not to exceed the maximum amount allowed by law, on any payment due under this Lease which is not paid within five days of the Payment Due Date. All payments will be made, subject only to non-appropriation as described in Section 8, below. Each payment will be applied to principal and interest.
- 6. ACCEPTANCE: LESSEE shall deliver to LESSOR a properly executed Acceptance Certificate within 15 days of the receipt of the Equipment, unless the Equipment is not in good order and condition. LESSEE shall immediately notify LESSOR upon receipt of any Equipment that is not in good order and condition.
- 7. PURCHASE OPTION: After making all of the payments, LESSEE may purchase the equipment for \$1. At any other time, LESSEE may purchase the Equipment for the amount of the unpaid principal balance plus any interest accrued from the date of last payment through date of purchase.
- 8. NON-APPROPRIATION: If LESSEE is not allotted funds for the next Fiscal Period to continue the payments under this Agreement, and has no funds for the purchase, lease or rental of Equipment or services to perform functions similar to those performed by the Equipment, and has no funds from other sources, LESSEE may terminate this lease at the end of the then current Fiscal Period, by giving ninety (90) days written notice to LESSOR, and enclosing therewith a sworn statement by the Head of the LESSEE that the foregoing conditions exist. In this sole event, LESSEE shall not be obligated to make payments beyond the end of the then current Fiscal Year. Upon the occurrence of this event, LESSEE agrees, if requested, to provide LESSOR with an opinion of its counsel relating to the circumstances of non-appropriation. Upon the occurrence of this event, LESSEE shall, at its sole expense, both restore the Equipment to its original condition, allowing for reasonable wear and tear, and return it to the LESSOR, or to a place designated by the LESSOR.
- 9. PAYMENTS UNCONDITIONAL: LESSEE HAS EXAMINED, TESTED AND ACCEPTED THE EQUIPMENT COVERED BY THIS LEASE AND AS LONG AS FUNDS HAVE BEEN LEGALLY APPROPRIATED, IT WILL NOT FAIL TO MAKE AGREED PAYMENTS, REGARDLESS OF LOSS, DAMAGE, DESTRUCTION, MALFUNCTION OF DISREPAIR OF THE EQUIPMENT, OR DISPUTE WITH THE VENDOR FOR ANY OTHER REASON.
- 10. DISCLAIMER OF WARRANTIES: THERE ARE NO IMPLIED WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE OR MERCHANTABILITY. LESSOR, OR ANY SUCCESSOR ASSIGNEE SHALL NOT BE RESPONSIBLE FOR ANY CONSEQUENTIAL OR SPECIAL DAMAGES.
- 11. OTHER GENERAL TERMS AND CONDITIONS: See Reverse Side.
- 12. SIGNATURES: Each signer warrants that he/she has full power and authority to bind LESSOR and LESSEE, respectively.

LESSEE: Minidoka County Joint School District #331  
 Signature:   
 Title: Superintendent  
 Tax ID# 82-6000837 FED ID

Date of this Lease: \_\_\_\_\_  
 LESSOR: BGE Financial Corporation  
 Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_

ACCEPTANCE CERTIFICATE

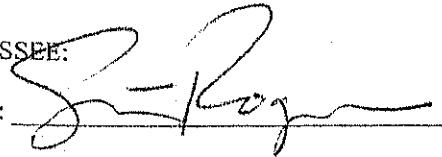
The EQUIPMENT was specified and selected by us. We have received it in good order and condition, and it is acceptable to us. We approve payment by you to the VENDOR, and hereby certify that the VENDOR has fully and satisfactorily performed all of its obligations under the Lease. This will advise you that we have carefully read the Lease, and are fully aware of our obligations under it. WE AGREE TO ENFORCE, IN OUR OWN NAME, ALL WARRANTIES OR REPRESENTATIONS WHICH THE VENDOR HAS MADE TO US.

LESSEE: BY: \_\_\_\_\_ Title: \_\_\_\_\_ Acceptance Date: \_\_\_\_\_

SIGNER: THESE ARE SOME OF THE IMPORTANT STATEMENTS INCLUDED IN THIS AGREEMENT

- THE LESSEE IS A GOVERNMENTAL ENTITY, AND HAS AN ESSENTIAL, CONTINUING NEED FOR THE EQUIPMENT.
- YOU ARE AUTHORIZED TO BIND THE LESSEE, AND YOU ARE NOT RELYING ON ANY REPRESENTATION OR PROMISES, MADE TO YOU WHICH ARE NOT STATED IN THIS WRITTEN AGREEMENT.
- YOU ARE AWARE OF THE NON-APPROPRIATION CANCELLATION PRIVILEGE, AND UNDERSTAND THAT IT IS A "LAST-RESORT" PROTECTIVE PROVISION, WHICH YOU DO NOT NOW INTEND OR FORESEE WILL BE USED, AND YOU HAVE NOT PREVIOUSLY USED IT TO END AN AGREEMENT, UNLESS SPECIFICALLY DISCLOSED TO US IN WRITING.
- YOU UNDERSTAND THAT, EXCEPT FOR NON-APPROPRIATION, THE OBLIGATION TO MAKE PAYMENTS IS UNCONDITIONAL.
- IN THE EVENT OF A DISPUTE WITH THE VENDOR FOR ANY REASON, YOU WILL HAVE NO RIGHT TO WITHHOLD, OR DELAY, ANY PAYMENTS.

- (a) **TITLE:** Title to the Equipment shall at all times be and remain in LESSOR, until LESSEE has made all scheduled payments or exercised its earlier option to purchase. LESSEE grants a security interest to LESSOR in all equipment listed in paragraph 2.
- (b) **REPAIRS:** LESSEE, at its sole expense, shall maintain the Equipment in good operating condition and state of repair. The payments specified herein do not include maintenance or repair services, or repair or replacement parts for the Equipment, unless separately stated. LESSEE agrees at all times that if LESSEE is not satisfied with the Equipment, its installation or operation, for any reason, that any claim relating in any way thereto, made by or on behalf of LESSEE, shall be made solely against Vendor, and LESSEE shall nevertheless promptly pay LESSOR (or any assignee) all amounts due under the Lease.
- (c) **TAXES:** In addition to payments specified herein, LESSEE shall promptly pay all taxes, assessments and other governmental charges (including penalties, interest, recording and registration fees, if any) levied or assessed: (1) upon the LESSEE'S interest in, or use or operation of, or earnings arising from, the Equipment; and (2) against LESSOR, on account of its ownership, use or operation, leasing to the LESSEE, of the Equipment, or receipt of payments or earnings from it, exclusive, however, of taxes based on net income of LESSOR. LESSEE acknowledges that its compliance with the reporting requirements of the Internal Revenue Code is essential to the exemption from Federal income tax of the interest portion of payments made by LESSEE hereunder. Accordingly, LESSEE agrees that its failure to comply with those requirements shall constitute a material default hereunder which, in addition to any other remedies provided in paragraph (i) below, shall entitle LESSOR and any of its assignees to be indemnified and held harmless of LESSOR for all costs, liabilities, damages, expenses, taxes and penalties (including Federal income tax penalties and interest) incurred as a result of such failure, which amount LESSEE agrees to pay upon written demand therefor.
- (d) **INSPECTION:** LESSOR shall have the right to enter the premises where the Equipment located, at all reasonable times, to inspect the Equipment and otherwise determine LESSEE'S compliance with the terms of this Lease.
- (e) **ALTERATIONS:** LESSEE shall make no alterations or affix any attachments to the Equipment without the prior written consent of LESSOR.
- (f) **THIRD-PARTY INJURY:** LESSOR shall not be liable for injury to any person or damage to property resulting directly or indirectly from the operation or use of the Equipment. LESSEE shall indemnify and save LESSOR and its assignees harmless from and against any loss, damage, liability, or expenses (including attorney's fees) claimed with respect to injury to any person or damage to property resulting directly or indirectly from the operation or use of the Equipment.
- (g) **NON-ASSIGNABILITY BY LESSEE:** This Lease is personal to LESSEE. LESSEE shall not assign, sub-lease, transfer or otherwise encumber its rights in and to this Lease or the Equipment without prior written consent of the LESSOR.
- (h) **INSURANCE:** Lessee shall at all times prior to return of the Equipment to Lessor, or exercise of its purchase option, carry and maintain, at its expense, insurance covering (a) theft and risk of loss or damage from any cause whatsoever for an amount not less than the replacement value of the Equipment or the unpaid amount of the Lease, whichever is greater, and which names Lessor and its assigns as loss payee; and (b) public liability, both personal injury and property damage, covering the maintenance, use and operation of the Equipment which names Lessor and its assigns as an additional insured. All such insurance coverages shall be in form, amount and with companies satisfactory to Lessor. Lessee shall deliver certificates of insurance to Lessor. All such insurance shall require 30 days written notice to Lessor and its assigns prior to alteration or cancellation. Lessee hereby appoints Lessor and its assigns as Lessee's attorney-in-fact with respect to endorsement of all documents, checks or drafts for loss or damage recoverable under all such insurance policies.
- (i) **RISK OF LOSS:** LESSEE shall have the risk of loss, damage or destruction of the Equipment during the term of the Lease. In such event, LESSEE shall either: (1) restore the equipment to good repair, condition and working order, in which event this Lease shall remain in full force and effect without abatement of payments; or (2) pay to LESSOR an amount equal to the option to purchase value (plus interest at 12% per annum) immediately prior to the loss, damage or destruction, in which event this Lease shall terminate as to the equipment for which such payment is made at the time such payment is made.
- (j) **DEFAULT:** In the event of default by LESSEE in the payment of any sums due under this Lease within ten (10) days after they are due, or in the event receivership or insolvency proceedings are commenced by or against LESSEE or proceedings are commenced under the bankruptcy laws, or LESSEE'S failure to observe or perform any other required provision of this Lease, and such default continues for fifteen (15) days after written notice thereof, by LESSOR, to LESSEE, LESSOR shall have the right to exercise any one or more of the following remedies: (1) to declare all sums due and to become due hereunder, during the LESSEE'S current fiscal period, immediately due and payable, without notice or demand to LESSEE; (2) to sue for and recover all payments then accrued or thereafter accruing with respect to the Equipment; (3) to take possession of the Equipment without demand or notice wherever it may be located, with or without legal process, and retain it free from any claim of LESSEE whatsoever; (4) to terminate this Lease; or (5) to pursue any other remedy at law or in equity. Notwithstanding any repossession or any other action which LESSOR may take, LESSEE shall be and remain liable for the full performance of all of its obligations under this Lease unless LESSOR elects, as its option, to sell or re-lease any of the repossessed Equipment to a third party, in which event the net proceeds of such sale or lease, less LESSOR'S expenses incurred in connection therewith, including attorney's fees, shall be applied to the total amount due by LESSEE under this Lease and LESSEE shall be obligated to pay LESSOR any deficiency. All of the foregoing remedies are cumulative and may be exercised concurrently or separately. LESSEE shall pay all costs and legal expenses incurred by LESSOR in collecting, or attempting to collect, any sums due hereunder or in securing possession of the Equipment. LESSEE consents to the personal jurisdiction of the courts of the State of Illinois with respect to any dispute arising out of this Lease.
- (k) **ASSIGNMENT BY LESSOR:** This Lease, the Equipment and any payments by LESSEE due or to become due under it, may be assigned or otherwise transferred without notice, either in whole or in part, by LESSOR and its assignee, without affecting any obligations of LESSEE, and in such event LESSOR'S transferee or assignee shall have all the rights, powers, privileges and remedies of LESSOR hereunder to the extent of such transfer or assignment. Any assignee's rights shall be free from all defenses, set-offs or counterclaims which LESSEE may be entitled to assert against LESSOR. No assignee shall be obligated to perform any duty or condition required to be performed by LESSOR under the terms of this Lease.
- (l) **DETERMINATION OF PAYMENT AMOUNT:** LESSOR and LESSEE hereby acknowledge that the amount of the periodic payments under this Lease have been established by negotiation between LESSEE and Vendor, and have been agreed to by them. Such amount contemplates the addition to the equipment cost of compensation for the securing of third-party financing of this Lease. LESSOR and LESSEE agree that the rate of return to the LESSOR, or a successor assignee, as shown on the supplied amortization schedule, shall be the interest rate applicable to this Lease.
- (m) **ADMINISTRATIVE SUPPORT:** LESSEE may, from time to time, be required to file, or assist in the filing of, reports to regulatory and/or taxing authorities, which may be necessary to establish, perfect or maintain the legality and/or tax-exempt status of this Lease, or to execute documents needed for LESSOR'S financing. LESSEE promises to promptly make such filings or to render such as may, from time to time, be reasonably requested by LESSOR or its Assigns, and to indemnify and hold harmless LESSOR or its assigns from any cost, expense or other damage caused by its failure to do so. LESSEE hereby further authorizes LESSOR to file UCC-1 financing statements without LESSEE'S signature, and to fill in dates and other obvious minor corrections on this Agreement.
- (n) **SEVERABILITY:** Any term or provision of this Lease found to be prohibited by law or unenforceable shall be ineffective to the extent of such prohibition or unenforceability without, to the extent reasonably possible, invalidating the remainder of this Lease.
- (o) **ENTIRE AGREEMENT:** This Lease constitutes the entire agreement between the parties regarding the Equipment, and there are no representations, warranties, promises, guarantees or agreements, oral or written, expressed or implied, between the parties hereto with respect to this Lease. No modification or amendment hereof shall be binding upon the LESSOR unless made in writing and executed on behalf of LESSOR by its duly authorized officer or agent.
- (p) **EQUIPMENT SECURITY:** Lessee agrees to grant Lessor a security interest in Lessee's equipment, inventory, and accounts receivable. Lessee also waives any rights which Lessee may have to require Lessor to sell the Equipment. Lessee hereby appoints Lessor as Lessee's attorney in fact to execute and deliver any and all documents and UCC financing statements to pledge and perfect security interests in the Equipment or any collateral listed in this Agreement or any Schedule.

LESSEE: 

By: \_\_\_\_\_ Title: SUPERINTENDENT Date: 9/3/08

**OPINION OF LESSEE'S LEGAL COUNSEL (If Required)**

As Counsel for the LESSEE, I have reviewed the Lease, and the evidence of all necessary proceedings and actions taken by LESSEE to authorize and execute the Lease, and am therefore of the opinion that:

- (a) The Lease has been duly authorized, executed and delivered by an authorized representative of LESSEE, and is enforceable in accordance with its terms and conditions.
- (b) The Lease is a legal, valid and binding obligation of LESSEE.
- (c) The covenants and representations contained in the Lease are accurate to the best of my knowledge, and
- (d) The LESSEE is an entity, and the Equipment is to be used for purposes, such that interest paid pursuant to the Lease will be exempt from United States Federal income taxes on the payee.

ORIGINAL

Exhibit "A"

LESSEE: Minidoka County Joint School District #331  
East Minico Middle School  
1805 H. St.  
Rupert ID 83350

VENDOR: Welch Music Inc.  
837 Pole Line Road  
Twin Falls ID 83301-5537

3. SCHEDULE OF "THE EQUIPMENT"

QUANTITY	MODEL #	DESCRIPTION	PURCHASE PRICE	PRINCIPAL AND INTEREST PAYMENT
27	HZVLN3FN	4/4 Violin w/ Case & Box	\$4,088.00	\$2,223.88

## Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Name (as shown on your income tax return)  
**MINIDOKA COUNTY SCHOOL DISTRICT #331**

Business name, if different from above

Check appropriate box:  Individual/Sole proprietor  Corporation  Partnership  
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  Exempt payee  
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)  
**633 FREMONT AVENUE**

City, state, and ZIP code  
**RUPERT, ID 833350**

List account number(s) here (optional)

Requester's name and address (optional)

Print or type  
See Specific Instructions on page 2.

### 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
82                      6000837

**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:

- 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
- 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
- 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 ▶ Michelle Deluna      Date ▶ 12/19/07

### 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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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,