IDL- 61 Retailer Agreement for Sale of Lottery Tickets

This agreement, between the Illinois Department of the Lottery ("Lottery") and the business entity named on Page 1, Step 1, of the companion, executed Form IDL-30, Retailer Contract for Sale of Lottery Tickets, together with its owners and officers, members or partners named on Page 2, Step 2, of that form (collectively, the "Retailer"), is effective on the date signed on behalf of the Lottery and will continue so long as the Retailer holds a valid license to sell Lottery products. The parties agree as follows:

I. If the Retailer is granted a license to sell Lottery products, retention of that license is subject to the following conditions:

A. The Lottery sales license ("License") is issued to Retailer, for a specified point of sale, on the condition that the Retailer maintains eligibility under the Illinois Lottery Law, 20 ILCS 1605, ("Lottery Law"), Lottery Regulations (Title 11, Subtitle C, Chapter II, Parts 1700.10 *et seq.* and 1770.10 *et seq.,* Illinois Administrative Code) (the "Lottery Regulations"), and other rules or directives issued by the Lottery ("Lottery Rules"), all as amended or supplemented from time to time. **The License may not be sold, transferred or assigned by the Retailer.**

B. New Retailers are considered probationary for the first three months. At the end of the three-month probationary period, the Retailer will be recommended for (i) end of probationary period, (ii) another three-month probationary period, or (iii) termination, based upon compliance with Lottery requirements, instructions, and sales levels. In exercising the right to terminate a Retailer, the Lottery will consider, in part, the accessibility of the Retailer's place of business to the public and the sufficiency of locations to serve the public's convenience.

C. No Retailer may offer any other type of gambling or gaming tickets or chances other than those for which the Retailer is licensed, under the Lottery Law by the Lottery, or by other department, board, or commission of the State of Illinois.

D. The Retailer's License and any placards or brochures stating odds for Lottery games must be displayed in a conspicuous place on the business premises specified in the License.

E. The Retailer must actively work to promote the sale of Lottery tickets and the Illinois Lottery and visibly display all required Lottery games and signage. **The Retailer must maintain and display the current promotional materials in a prominent location,** convenient and visible to the public. The Lottery reserves the right to terminate a Retailer's License and the right to remove the on-line terminal and any peripheral Lottery equipment from the Retailer's location when the following sales requirements are not met:

1. New Retailers are expected to achieve a sales level comparable to existing Retailers in their regional area after they have been operational for a period of time. The Lottery reserves the right to establish a minimum weekly sales level for Retailer to offset all of the expenses associated with Lottery sales at the Retailer location (on-line terminal and peripheral equipment, promotion material, communication equipment, administrative costs, etc.). Retailers not achieving the minimum sales level will be given advance notice that they will have 13 weeks to bring their sales level to the minimum amount or possibly have their terminal removed and License terminated. In establishing a minimum sales level, and at the Lottery's sole discretion, consideration may be given to factors such as geographic location, economic conditions, and other factors that may have an impact on Retailer's ability to increase sales.
2. Unless otherwise specified by the Lottery, a **minimum number of instant games** determined by the Lottery must be prominently displayed **in a combination of price points, play styles, and book values** prescribed by the Lottery. Retailers are expected to achieve average weekly sales of $100 per facing (instant game displayed).

F. Each Retailer will be held responsible for all instant game tickets accepted from the Lottery and all other Lottery tickets dispensed, printed or issued by or through any Lottery equipment provided to Retailer. Unsold instant game tickets and receipts from sales, minus commissions earned and prizes paid in accordance with the Lottery Rules, must be returned to the Lottery, its staff or its contractors by the stated settlement deadlines. Instant game tickets not returned by the deadline dates shall be considered purchased by the Retailer.

G. The Retailer may not sell a Lottery ticket or share at a price greater than fixed by Lottery Rules; however, the Lottery may authorize a coupon promotion or other discount promotion in support of Lottery marketing activities. The Retailer may not assess a "service charge" or "handling fee" for the sale of Lottery tickets, and may not charge a fee to redeem winning tickets.

H. Unless permitted by the Lottery, the Retailer must offer other goods or services for sale at the business location specified in the License. No License will be granted to a person to engage in business exclusively as a Lottery Retailer unless permitted by the Lottery.

The Retailer may sell Lottery tickets only on a face-to-face or authorized dispensing machine basis and only on the business premises designated in the License. The Retailer may not sell tickets to off-premises customers by telephone, mail, parcel delivery service, or through a Retailer-sponsored vehicle such as a club, players' association, or similar entity.

I. **The Retailer may not sell Lottery tickets or shares to anyone under the age of 18, or pay prizes to anyone under the age of 18.**

J. If sufficient funds are on hand, **the Retailer must redeem all winning tickets presented to the Retailer for cash or free ticket prizes of $600 or less.** Retailer shall not redeem winning tickets valued at more than $600, but shall instead follow established claim procedures. The Lottery will not reimburse Retailer and Retailer is responsible for the amounts of any ticket prize payments made by the Retailer in error (including any unauthorized ticket prize payments that Retailer makes in excess of $600, if erroneous).

II. The Retailer agrees with and represents to the Lottery that:

The Retailer will abide by the provisions of the Lottery Law, the Lottery Regulations and the Lottery Rules (copies of which Rules are available upon request). Retailer acknowledges that certain sales and marketing functions and operations of the Illinois Lottery are being conducted for the Lottery by Camelot Illinois (the "Private Manager") pursuant to a management agreement with the Lottery (the "PMA") in accordance with the Lottery Law and, as such, is a vendor or contractor to the Lottery.

A. The Retailer will segregate from all of its other business receipts and funds and hold in trust all proceeds from Lottery sales, which the Retailer will deposit in a separate Lottery trust fund account in a bank or other financial institution from which the Retailer will pay to the Lottery, on time, the full amount due the Lottery in accordance with the procedures established by the Lottery. These proceeds must be kept separate and apart from other business or personal funds or accounts and must be segregated as a trust fund on behalf of the Lottery.

B. The Retailer will attend all required training sessions as directed by the Lottery or its vendors, ensure that all employees selling Lottery tickets are properly trained, and assume total responsibility for errors made by the Retailer's employees.

C. If directed by the Lottery, the Retailer will secure an instrument or method of payment acceptable to the Lottery (payment bond, letter of credit, cashier's check, or money order) as a security deposit, at its own expense, in the amount directed by the Lottery. Such instruments shall be made payable to the Lottery and deposited with the Lottery conditioned upon full and timely payment of all sums to the Lottery by the Retailer. The Lottery may also require a financial statement regarding the financial condition of the Retailer.

D. All information contained in Form IDL-30, Retailer Contract for Sale of Lottery Tickets, is accurate, true and correct.

E. **The Retailer will notify the Lottery, in writing, 30 days in advance of any Change in Ownership** of the Retailer except to the extent the change occurs as a result of the transfer of interest in publicly traded securities, in which case the reporting must occur within 30 days after the transfer or at the time that any reporting of the ownership interest must be made to the federal Securities and Exchange Commission, whichever is earlier. Reporting may be accomplished by completing a Lottery form provided for such purpose or by mailing notice of the proposed change by certified mail, return receipt requested, postmarked on or before the 30th day prior to the effective date of change. "Change of Ownership" means the transfer, in the aggregate, directly or indirectly, of more than 50% of the equity, management control, legal ownership or shares of stock of the Retailer designated in the License to individuals other than those already having an interest of 5% or more in the Retailer at the time of approval or renewal of the License.
Such notification shall be sent to:
Attn: Retailer Application Coordinator
Illinois Lottery
200 W. Jackson Blvd, Suite 1100
Chicago, Illinois 60606
Unless otherwise provided by the Lottery Regulations, purchasers of businesses holding Lottery Licenses wishing the business to remain licensed must apply for a new Lottery License in advance of the ownership transfer. This application will be reviewed as a new application. **The award of a License to the business under new ownership is not guaranteed.** Since Lottery Licenses are not transferable or assignable by the Retailer, a business sold or transferred prior to re-issuance of a License to the business under new ownership will have all instant Lottery tickets, on-line games terminals, and any peripheral Lottery equipment removed from the premises.

If a Retailer fails to notify the Lottery in writing of a Change of Ownership before such change occurs, all owners, officers, or other responsible persons named in the License application shall be liable to the Lottery for all tickets issued to or generated by the Retailer, and all proceeds from the sale of such tickets (less prizes paid and commissions due), to the date written notice of the change is received by the Lottery, or the date the Retailer's License is terminated by the Lottery, whichever occurs first.

F. The Retailer will notify the Lottery at least 30 days prior to any proposed change in the point of sale designated in the License, Change of Name or Change of Business Organization.

"Change of Business Organization" means a change from one form of organization and ownership of the business to another, including, but not limited to, general partnerships, limited partnerships, corporations and proprietary ownership.

"Change of Name" means a change in the corporation or doing business as (dba) name shown on the records of the Secretary of State, County Clerk, or both, in the License granted to the Retailer and in the Retailer's application for a License.

G. The Retailer will maintain the hours of operation listed in Page 1, Step 1, Business Type and Details, of Form IDL-30, Retailer Contract for Sale of Lottery Tickets. In the event of a change in hours or days of operation, the Retailer shall promptly notify the Lottery by sending written notice to the address listed in Paragraph II.E above.

H. The Retailer for itself and for its officers and employees assumes responsibility for reading and being fully knowledgeable of available game play instructions of existing games and upon establishment of each new game.

I. If granted a License, the Retailer will furnish electrical service and space for installation of the on-line terminal as specified by the Lottery, its staff or its vendors. The Retailer will not move the on-line terminal without the prior approval of the Lottery.

J. The Lottery's on-line gaming terminal communicates with the central gaming system via a variety of channels, the most widely used being satellite. The Retailer will use every reasonable effort to provide an appropriate installation site for necessary components of the communication system, securing permission from the Retailer's landlord if and as necessary. Communication components may include a roof-mounted satellite receiver.

K. The Retailer will immediately report any "out of order" conditions of Lottery terminals or other equipment to the Lottery or its designated vendors, pursuant to the Lottery's or its vendors' instructions.

L. The Retailer will immediately report to the Lottery the loss or theft of any Lottery tickets consigned to the Retailer, with the ticket identification numbers, and will also immediately report the loss or theft of any Lottery equipment or supplies.

M. The Retailer will hold the Lottery, the State of Illinois and the Private Manager harmless with respect to any liability arising in connection with the Retailer's Lottery ticket sales activities.

N. The Retailer will keep current and accurate records of all operations in conjunction with Lottery sales. Such records shall be made available to representatives of the Lottery or the State of Illinois upon request.

O. The Retailer authorizes the Lottery to transmit important Lottery announcements to the Retailer via fax or email.

III. The Lottery agrees with and represents to the Retailer that:

A. The Lottery will pay the Retailer a commission at such rate of the amount of all valid ticket sales as may be approved by the Lottery and communicated to the Retailer as well as any applicable bonus for winning tickets sold or redeemed by the Retailer at the rate approved by the Lottery and any additional cash bonuses or other incentives approved by the Lottery plus or minus adjustments including, but not limited to, a per-week service charge against an on-line Retailer's commission for applicable communications fees established pursuant to the Lottery Law and the Lottery Regulations. Retailers will be notified by the Lottery of changes to the commission rate, bonuses and incentives by means of a Retailer newsletter or other similar circular or via electronic messaging through the Retailer Lottery sales terminal.

B. Equipment necessary for the sale of on-line games and instant tickets will be provided to the Retailer at no cost.

IV. The Retailer's License to sell Lottery tickets may be revoked, suspended, or its renewal rejected as provided for in the Lottery Law and the Lottery Regulations. Reasons for revocation, suspension, or non-renewal include, but are not limited to:

A. The Retailer used false or misleading information in obtaining a License or contract to sell Lottery products.

B. The Retailer's bank account does not contain sufficient funds to pay the weekly Electronic Funds Transfer (EFT) debit for the Retailer's Lottery settlement.

C. The Retailer violates any other provisions of this contract, the Lottery Law, the Lottery Regulations or the Lottery Rules promulgated by the Lottery pursuant to the Lottery Law.

D. The Retailer has failed to satisfy the requirements of any Illinois Tax Act or satisfy any tax liability to the Illinois Department of Revenue.

V. The Lottery reserves the right to suppress the Retailer's terminal function if the Retailer is delinquent in settling the Lottery account or violates any rule or procedure of the Lottery. In the event of terminal suppression, the Retailer shall immediately stop selling and redeeming instant products until such time as terminal function is reestablished.

VI. Any on-line terminals, instant ticket dispensing machines, in-counter or on-counter dispensers, manuals, tapes, cards, computer printouts, ticket stock, and other items (collectively "the equipment") furnished to the Retailer in connection with its function as a Lottery Retailer shall at all times remain the sole property of the Lottery or its vendors. It is understood that the arrangement with respect to the equipment is not a lease but that the equipment is in the Retailer's custody solely as a Licensed Retailer. The Retailer is responsible for any loss or damage to the equipment for any reason beyond reasonable wear and tear, and insurance coverage on the part of the Retailer is strongly recommended. Neither the Lottery nor its vendors are liable for or responsible to the Retailer or any third parties because of the granting of the License or this agreement or for any other reason, including for the Retailer's use of the on-line terminal's age-verification features for the sale of any products or merchandise, except as otherwise specified in this agreement.

VII. The Lottery strongly recommends that only individuals 18 years or older sell Lottery tickets. However, there is presently no law prohibiting ticket sales by individuals under the age of 18 so long as applicable labor laws are followed.

VIII. This agreement may be terminated, and as to C, below shall terminate:

A. By Retailer, upon 30 days written notice to the Lottery, in which case the Retailer's License will be suspended from the effective date of termination to the earlier of the remainder of the duration of the License or reinstatement of the Agreement by agreement of the Retailer and the Lottery; or

B. By the Lottery, without notice, whenever the Lottery reasonably believes the Retailer has violated any provision of the Lottery Law that causes the Retailer to become ineligible to hold a Lottery license, or any provision of the Lottery Regulations that provides for termination without notice.

C. Automatically upon the revocation, suspension or non-renewal of the Retailer's License, provided that this agreement will be automatically reinstated for the remainder of the term of the License if the revocation or suspension is lifted and the License reinstated, or if the License is renewed by the Lottery.

IX. The Retailer agrees to comply with all federal and state laws, rules, and regulations that prohibit discrimination on the basis of race, color, religion, national origin, age, or gender, and, where applicable, to comply with all laws, rules, and regulations requiring payment of prevailing wages.

X. **The Retailer certifies that it will perform its duties pursuant to this agreement in compliance with the Americans with Disabilities Act of 1990 (42 USC 12101 et seq.) as it applies to the Retailer's business.**

XI. This agreement is not intended to contain all requirements, obligations or liabilities applicable to or imposed on Retailer under the Lottery Law, the Lottery Regulations and the Lottery Rules. In the event of any conflict or inconsistency between this agreement and the Lottery Law, the Lottery Regulations and the Lottery Rules, the provisions of the Lottery Law, the Lottery Regulations and the Lottery Rules shall prevail and control. Retailer is required to comply at all times with all applicable provisions of the Lottery Law, the Lottery Regulations and other Lottery Rules, and to cooperate with the Lottery's vendors, including the Private Manager in the performance of its functions under the PMA, in all aspects of its Lottery operations. To see complete copies of the Illinois Lottery Law (20 ILCS 1605) or Illinois Criminal Code (720 ILCS 5), visit www.ilga.gov, select "Illinois Compiled Statutes," and click on the desired Chapter and Act. To see complete copies of the Illinois Lottery's Regulations, visit www.ilga.gov, select "Administrative Rules," then "Title 11," and click on "Part 1700 Lottery Hearings" or "Part 1770 Lottery (General)."

ILLINOIS LOTTERY RETAILER APPLICANT CHECKLIST

Please note, an incomplete application will result in a delay in processing your application.

I. Read the IDL-61 Retailer Agreement for Sale of Lottery Tickets
Save this for your records

II. Complete all sections of IDL-30 Retailer Contract for Sale of Lottery Tickets
Before submitting your application be sure you have included the following:

- ☐ Please write legibly and include phone & email
  (email will be main source of communication)
- ☐ Kind of Business *(Example: convenient store with or without gas, grocery, restaurant)*
- ☐ Illinois Business Tax Number (IBT): *eight (8) digit number (_ _ _ _ - _ _ _ _)*
- ☐ FEIN: *nine (9) digit number (_ _ - _ _ _ _ _ _ _)*
- ☐ Personal Data for **each** owner/shareholder or officer
  (including title, percentage of ownership, signature & date)
- ☐ Identification
  *(copy of a driver's license or state issued ID for **each** owner/shareholder or officer)*
- ☐ Completed Criminal Background Investigation page
- ☐ $50.00 non-refundable check – **PAYABLE TO: "ILLINOIS LOTTERY"**
  applications cannot be processed without an application fee
- ☐ Completed acknowledgement of requirement for Lottery trust fund account
- ☐ Completed W-9 Form with signature & date

*An **EFT Authorization Form** will be sent via email upon completion of your background check (this document must be completed, singed & returned in order for your equipment installation to be scheduled).*

All forms must be signed and dated. The non-refundable application fee of $50.00 is due at the time of application. Please mail all required documents and application fee to:

Camelot Illinois
Attn: Retail Application Coordinator
200 W. Jackson Blvd, Suite 1100
Chicago, IL 60606

IDL- 30 Retailer Contract for Sale of Lottery Tickets

Note: The Illinois Department of the Lottery is requesting disclosure of information that is necessary to accomplish the statutory purpose as outlined under 20 ILCS 1605 to process your Lottery License. Disclosure of this information is voluntary. However, failure to comply may result in this form not being accepted. False or misleading statements on the application may be cause for rejection or revocation of a Retailer's License.

Step 1: Complete the applicant's business contact information and details.

Business Contact Information

Business Name		Corporate Name (if applicable)	
Business Address			Property listed here is ☐ Owned ☐ Rented
City		State / ZIP	County
Business Phone	Business Fax	Corporate Phone	Corporate Fax
Contact Name		E-mail	
Mailing Address (if different from above)			
City		State / ZIP	County

Deliver Instant Tickets to
☐ Business Address ☐ Mailing Address

Business Type and Details

Select one of the four business types, then indicate how you report for federal tax purposes.

☐ Sole proprietorship
- ☐ Use FEIN (F)
- ☐ Use SSN (S)

☐ Partnership (P)
- ☐ Limited Partnership

☐ Corporation
- ☐ C Corporation
- ☐ S Corporation
- ☐ Not For Profit Corporation

☐ Limited Liability Company
Treated as a:
- ☐ Partnership (P)
- ☐ Corporation (C)
- ☐ Single Member LLC (C)

Illinois Business Tax Number (IBT)	FEIN (Also complete and attach Form W-9)
Is the retailer location a franchisee? ☐ Yes ☐ No	Products sold or types of service provided

Business Hours	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
	to	to	to	to	to	to	to

Lottery Use Only

Retailer Number	Region	County Code	LSR	BDA
CC / Chain		HQ	Central Bill	KOB
Change of Ownership ☐ Yes ☐ No	Previous Retailer Number	Previous Retailer Name		If LLC, FEIN Assignment Letter provided? ☐ Yes ☐ No
Date of Initial Visit	Date of Final Visit	Total Visits	Address and SSN Confirmed by Licensing ☐ Yes ☐ No	Previous Owner Debt Checklist Required? ☐ Yes ☐ No

Licensing requires all BDAs to contact the Lottery Licensing department before submitting applications to confirm there was no previous owner at the location that still has debt with the Lottery. If there is previous owner debt, checklist will have to be completed.

Lottery Approval Signature, Director of the Illinois Department of the Lottery	Lottery Approval Date

Step 2: Complete the certification and signature authorization.

Sole Proprietorship – The owner must complete and sign Section A. If it is a husband and wife sole proprietorship, complete Sections A and B, one for each spouse.

Corporations – Every corporate officer must complete and sign one section.

Partnerships – Each general partner must complete and sign one section.

Limited Liability Companies – One of the three options in IDL-30 Page 1, Step 1, Business Type and Details, must have been selected and IRS FEIN Assignment Letter must be provided. Each member must complete and sign one section, unless such authority has been solely delegated to a manager, in which case you must also furnish the manager's information and a copy of the articles of organization or operating agreement to support the manager's authority to sign this document.

Each of the undersigned certifies that:

A. I have read and understand this IDL-30 Retailer Contract for the Sale of Lottery Tickets and its companion document, the Retailer Agreement for Sale of Lottery Tickets, and agree, individually and as authorized agent of the applicant, and on behalf of the owners, partners, members or officers of the applicant, to the terms and conditions of both documents, and was given a copy for my records.

B. Under penalty of perjury, I am no more than 30 days delinquent in complying with a child support order. (Please note that failure to certify will result in a denial of your License, and that false certification may also result in denial of your License or subject you to contempt of court.)

C. In the case of an applicant that is not an individual I acknowledge that the owners, partners, and members, may be held personally liable for any amounts owed to the Lottery and any Lottery receipts, which, in either case, are not segregated and kept separate and apart from the applicant or retailer other funds and paid to the Lottery when due, and hereby accept this responsibility individually if I am an owner, partner or member, or on behalf of the owners, partners or members if I am a manager or officer to whom authority has been delegated by the owners, partners or members.

D. In the case of a corporate applicant, I acknowledge that if I am an officer of the corporation I may be held personally liable for any amounts owed to the Lottery and any Lottery receipts, which, in either case, are not segregated and kept separate and apart from the corporate funds and paid to the Lottery when due, and hereby accept this responsibility.

E. I personally, and on behalf of each owner, partner, member, manager or officer listed on the application, authorize the Lottery to obtain from the Illinois Department of State Police, the Illinois Department of Revenue, other government agencies and any reputable consumer credit reporting services, all information contained in their records concerning the business, each owner, partner and officer including the release of criminal history information, taxpayer identification numbers, driver's license numbers and credit history. I release any individual, organization or agency from any and all liability incurred as a result of providing such records.

Write the owner, officer, member or partner information, completing one entire section for each person. If you have more than two persons, please complete and attach Additional Signatures page. All owners/officers/partners/members must be at least 18 years old.

A

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

B

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

Additional Signatures: Retailer Contract for Sale of Lottery Tickets

Write the owner, officer, member or partner information, completing one entire section for each person. If needed, please attach Additional Signature pages. All owners/officers/partners/members must be at least 18 years old.

Business Name

C

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

D

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

E

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

Additional Signatures: Retailer Contract for Sale of Lottery Tickets

Write the owner, officer, member or partner information, completing one entire section for each person. If needed, please attach Additional Signature pages. All owners/officers/partners/members must be at least 18 years old.

Business Name

F

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

G

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

H

Last Name	First Name	MI	Job Title	% Ownership

Home Street Address — Property listed here is ☐ Owned ☐ Rented

City	State	ZIP	County

SSN	Spouse's SSN	Date of Birth

Sex ☐Male ☐Female	Race (optional)	Driver's License Number

Home Phone	Mobile Phone	Alternate Phone

Signature	Date

Please answer the following – A background investigation is conducted for the applicant and each owner/officer/partner/member (a "principal") of the applicant business, if an entity, as part of the Retailer Licensing/Approval process. If you or, if the applicant is an entity, the applicant or any other principal of the business/applicant have been convicted of any offense defined in or under the Illinois Criminal Code or the criminal code of any other State, or of a criminal offense under any federal law, you must submit a separate statement setting forth the name of the offender, the nature of the offense, the state and county or federal court in which the criminal conviction occurred, the date of the conviction, the sentence, and any other information you may wish to add. Further, you must submit a statement if anyone listed on the Retailer licensing application has ever been found guilty of fraud or misrepresentation, has been a gambling promoter or professional gambler, or has been engaged in bookmaking or other forms of illegal gambling. A criminal conviction does not automatically mean this application will be denied. However, concealment of a criminal record may result in denial of the application or in a subsequent license suspension or revocation. The Lottery will compare the information you give with criminal records maintained by federal and state law enforcement agencies.

- Please check the appropriate box.

☐ A separate statement describing any criminal conviction is attached.

☐ No separate statement is attached. Neither the applicant business nor a principal of the business has ever been convicted of a criminal offense.

- Have the applicants, individually or as part of another business, ever been licensed by the Department of Lottery or the Department of Revenue for the purpose of selling Lottery Tickets?

☐ Yes ☐ No

If yes, list the previous Illinois Lottery Retailer Number(s): _____

Step 3: Attach check, made out to Illinois Lottery, for $50 application fee.

Acknowledgement of Requirement for Lottery Trust Fund Account

I understand that all Lottery proceeds are funds of the State of Illinois and must be:

- Separately segregated from other business or personal funds
- Held in trust on behalf of the Illinois Department of the Lottery
- Deposited, under penalty of law, in a separate bank account for transfer of weekly Lottery settlements.

The account must be designated on the bank's records as "Lottery Trust Fund Account" I acknowledge that upon license approval my license will be marked "Approved Pending EFT Form." I will be furnished with an Electronic Funds Transfer Authorization Form that must be completed and returned along with proof of ownership of bank account designated "Lottery Trust Fund Account" prior to my Lottery Retailers License being printed and provided to me.

Signature Authority (Managers or employees may not sign)

Owner's or Officer's Name (Printed)	Job Title
Owner's or Officer's Signature	Date
Owner's or Officer's Name (Printed)	Job Title
Owner's or Officer's Signature	Date

Form **W-9**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

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

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign Here | **Signature of U.S. person** ▶ | **Date** ▶

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

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

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

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

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

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester,* later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

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

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

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. 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]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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