



Dear applicant,

Thank you for your interest in the Life Grant™ program. The Cameron Siemers Foundation for Hope created Life Grants to provide young adults with life-threatening illnesses the support and resources needed to realize their dreams and make a difference in people's lives. Applicants who are awarded a Life Grant receive up to \$5,000 toward their project. If we select your project, a Life Grant coach will be available to help you realize your vision.

To be eligible, you need to have been diagnosed with a life-threatening condition, and you must be between ages 18 and 30 when you submit your application.

To apply, send us an application with the following items:

- A completed CSFH application on page two
- The Life Grant Project Worksheet on page three
- The authorization form on page seven
- The publicity release on pages eight and nine
- The W-9 form on page ten
- A letter from either the physician who directed your treatment or the hospital/health clinic where you stayed, confirming your condition and treatment
- Two letters of recommendation; one letter can be from a family member
- At least one recent photograph (a real picture, not photocopied) that we can use on our Web site and on other materials to feature your story (this photograph will not be returned)

All Life Grant applications are reviewed by CSFH staff, and then the winners are selected by our founder and president, Cameron Siemers. Winners will be notified by phone following the decision.

We want to thank you for your interest in our Life Grant program. Good luck!

Sincerely,

Jennie Drewno
Life Grants Coach
(877) 509-9516
jennie@cameronsiemers.org

Life Grant Application

Please type or clearly print the following information.

Name of grant applicant: _____
First and last name Middle initial

Address: _____
Street

City State Zip code

Home phone: _____ Cell phone: _____
(if available) (if available)

E-mail: _____ Date of birth: _____

Web site or social networking profile address: _____

Emergency contact information:

Contact's name Relationship to you Contact's phone number or e-mail address

Submission Instructions

Please send your completed application to the following address:

Jennie Drewno
Life Grants Coach
Cameron Siemers Foundation for Hope
P.O. Box 1074
Los Alamitos, CA 90720

I hereby give consent to the use of the information on this form and in all enclosed materials for consideration for a Life Grant from the Cameron Siemers Foundation for Hope, and I attest that all of the information on this form and in all enclosed materials is accurate to the best of my knowledge. I attest that I am eligible to apply for a Life Grant and have read the eligibility guidelines on pages five and six.

Signature: _____ Date: _____

Life Grant Project Worksheet

Please type your answers to the following questions on a separate piece of paper. Please label your worksheet with the Roman numeral and the letter of each question you are answering.

I. About You

To be eligible for a Life Grant, please limit this section to 350 words or fewer.

- a. What is your illness, how long have you had it or how long did you have it?
- b. How has your illness affected your life?
- c. How have you served your community? The community could be your local community where you live, a hospital community, a community of people with your illness, or another kind of community. Include any achievements, awards, or honors you have received.
- d. What are your life goals and why?
- e. How will winning this Life Grant help you reach your life goals?
- f. How will you use the Life Grant to inspire hope and possibility in others?
- g. Is there anything else that you would like us to know?

II. Project Details

Because Life grant projects can take a variety of forms, only answer the questions that apply to your project.

- a. What is the name of your project?
- b. What is your mission statement (30 words or fewer)?
- c. If you want to create a product or service, what kind of product or service is it? If it is a product, please tell us how it will be manufactured. If it's a service, where will it be located?
- d. Will you have investors? If so, how much additional money are you looking to raise? How will you find potential investors?
- e. When will this project be complete?
- f. Is there anything else we should know about the project?

III. Project Background

- a. What experience, skills, and strengths do you bring to the project?
- b. Who will help implement the project (e.g., employees, volunteers)?

IV. Project Budget

A Life Grant provides up to \$5,000 toward your project.

- a. How much will this project cost? If your project exceeds \$5,000, where will you get the rest of your funding?
- b. List the major expenses and their costs. Include the start-up costs and ongoing costs.

V. Project Goal

- a. What is your ultimate goal with regard to the project?
- b. What will you do with the profit?
- c. What is the size of the community you intend to help through your project?
- d. How will you get the word out to your community, customers, and other audiences? What communications and advertising will you use, why, and how often?

Budget Example

A budget example for writing a book that is based on interviews and focus groups with people who have a life-threatening illness can be found below. “CSFH” in the budget below stands for Cameron Siemers Foundation for Hope.

Description	Units and Unit Cost	Source	Cost
Phone calls for interviews	20 long-distance phone calls .07 per minute x 180 minutes = \$12.60 per call	CSFH	\$252
Device that connects with digital recorder for recording phone calls	1 Olympus TP-7 Telephone Recording Device	CSFH	\$15
Digital recorder for phone calls and for in-person interviews	1 Olympus Digital Recorder	CSFH	\$45.95
Transportation to focus groups	2 metro fares per focus group = \$2.50 x three focus groups = \$7.50	CSFH	\$7.50
Meeting space for focus groups	Meeting space for three focus groups donated by the Smith County Medical Center	Smith County Medical Center	Free
Pizza and soda for three focus groups	Three large pizzas at \$12/each = \$36 Six sodas at \$1.29/each = \$7.74	CSFH	\$43.74
Printing and copying of manuscript for potential publishers	Printing of 100-page manuscript at copy store at 50 cents a page = \$50 and then making two other copies of it for two more publishers' consideration at .07 a page at the copy machine = \$14	CSFH	\$64
Amount requested from the Cameron Siemers Foundation for Hope			\$428.19
Amount from other sources			\$0
Total Budget			\$428.19

Life Grant Rules and Eligibility Requirements

The Life Grant program is open to legal citizens of the 50 United States and the District of Columbia who are between age 18 and 30 at the time of application.

Staff members of Cameron Siemers Foundation for Hope (CSFH), their affiliates, subsidiaries, and members of their immediate families or persons living in the same household are not eligible to apply. People who are also ineligible to apply include people who work at groups involved in the advertising, promotion, judging, or other coordination of CSFH, in addition to their immediate families and people living in the same household.

All submissions and all parts of the submission become the sole property of CSFH and will not be returned to the applicant.

If you are awarded a Life Grant, you agree that CSFH may publicize your name, likeness, and the description of the work you did to win the grant. Apart from the grant associated with being selected as a winner, CSFH shall not be obligated to compensate you in any way for such publicity. In addition, winning Life Grant projects will be featured on one or more CSFH Web pages.

An applicant is not a winner of any award until the entrant's eligibility is verified. Winners will be notified by phone. If the winner does not respond within 15 days, an alternate winner will be selected. If a winner is 18 years of age or older, as is required for entry, but not the age of majority in the state of residence, the grant will be awarded in the name of a parent or legal guardian who will be required to execute all necessary affidavits and releases.

By accepting the award, the recipient consents to the use of his/her name and likeness in advertising and promotion materials without additional compensation (unless prohibited by law). By entering this program, each entrant agrees to abide by these official rules. The decisions of the judges will be binding and final in all respects. The sponsor reserves the right to cancel, modify or suspend the program or any part of it if any fraud, technical failures or other factor beyond CSFH's reasonable control impairs the integrity or proper functioning of the program, as determined by CSFH in its sole discretion.

Applicants' submission must be entirely their own and must not infringe upon or violate any laws or any rights of third parties, including but not limited to such violations as infringement or copyright, patent, trademark, trade secret or other proprietary or property right, defamation, violation of rights of privacy, publicity, personality or celebrity, or any contract right, or any other right of any individual, corporation or entity. Applicants must obtain all necessary permissions, licenses, clearances, releases, waivers of moral rights, and other approvals from third parties (including but not limited to all copyright holders), necessary to use the submission, in whole or in part, in any way, including without limitation, to reproduce, make derivatives, edit, modify, translate, distribute, transmit, publish, license and broadcast worldwide, by any means. Any and all such permission, licenses, clearances, releases, waivers of moral rights and approvals must be provided to CSFH with the application.

Each applicant shall indemnify, defend, and hold CSFH harmless from any third party claims arising from or related to that applicant's participation in the Life Grant Program. In no event shall CSFH be liable to an entrant for acts or omissions arising out of or related to the program or that entrant's participation in the program. Participants agree that the sponsor and its respective affiliates, distributors, advertising and promotion agencies and all of their respective officers, directors, employees, representatives and agents shall have no liability and shall be held harmless for any damage, losses or

injury resulting in whole or in part, directly or indirectly, from the acceptance, possession, use or misuse of the grant or participation in this process.

The decision of CSFH will be final and cannot be appealed. The odds of winning are based on the number of entries and the merit of the application.

The winner must submit to CSFH the final results of the project created using the grant. All taxes, including income taxes, are the sole responsibility of winners. No grant substitution is permitted. Applicants may obtain a list of winners by sending a self-addressed stamped envelope to our Foundation.

These rules and regulations are subject to change without notice for any reason, including without limitation, if necessary to comply with any applicable laws or regulations. By entering the Life Grants program, entrants agree to abide by these contest rules and regulations and acknowledge that CSFH shall not be responsible for any damages, costs, demands, claims or losses of any kind, made in connection with, in respect of or arising out of this contest or the grant, including without limitation, in connection with the development or use of the submissions.

Patient Authorization for Use and Disclosure of Protected Health Information

Cameron Siemers Foundation for Hope

By signing, I authorize the **Cameron Siemers Foundation for Hope** to use and/or disclose certain protected health information (PHI) about me for use in review of my grant application and or use on the Foundation's Web site.

This authorization permits the **Cameron Siemers Foundation for Hope** to use and/or disclose the following individually identifiable health information about me: date of diagnosis, illness type, and any other information provided by your physician or treatment center to verify your health condition.

The information will be used or disclosed for the following purpose: to determine eligibility for the Foundation's Life Grant program.

This authorization will expire on December 31, 2010. The practice will not receive payment or other remuneration from a third party in exchange for using or disclosing the PHI.

I have the right to sign this authorization. When my information is used or disclosed pursuant to this authorization, it may be subject to redisclosure by the recipient and may no longer be protected by the federal HIPAA Privacy Rule. I have the right to revoke this authorization in writing except to the extent that the practice has acted in reliance upon this authorization. My written revocation must be submitted to the following address:

Privacy Officer
Cameron Siemers Foundation for Hope
P.O. Box 1074
Los Alamitos, CA 90720

Signed by: _____
Signature of patient or legal guardian Relationship to patient

Patient's name (printed) Date

Patient's name or legal guardian's name if applicable (printed)

**AUTHORIZATION FOR USE OR DISCLOSURE OF PROTECTED HEALTH INFORMATION
FOR PUBLICITY**

I authorize Cameron Siemers Foundation for Hope (CSFH) to use or disclose protected health information for publicity, including but not limited to newspaper, magazine, radio, videotape, Web sites, and other published material.

Information to be used or disclosed:

I authorize the use of my name, age, city of residence, general nature of illness, condition, treatment and prognosis, if applicable, and voice and image in photograph or video.

Please withhold the following information: _____

Information may be used by or disclosed to:

Please check box(es) that apply:

- Media agencies or organizations (such as TV, radio and newspapers)
 Cameron Siemers Foundation for Hope
 Other _____

I understand that once CSFH discloses this information and/or material, the person or organization that receives it may re-disclose it, and privacy laws may no longer protect it.

Please check one box:

- This authorization expires when CSFH no longer maintains or stores this material.
 This authorization expires on _____ (Date or Event).

I can revoke this authorization by notifying Cameron Siemers Foundation for Hope by phone, in person or in writing at the address on the bottom of the page. If I do revoke the authorization, it won't affect any actions that CSFH has already taken based on this form. By signing this form, I acknowledge that I have read and agreed to its terms.

THIS FORM DOES NOT AUTHORIZE THE DISCLOSURE OF WRITTEN OR PRINTED MEDICAL RECORDS

Signature: _____ Date: _____

Printed Name _____ Phone Number: _____

*Witness: _____ E-mail Address: _____

Address: _____

PHOTOGRAPHIC/VIDEO IMAGE RELEASE

I hereby give Cameron Siemers Foundation for Hope and its affiliates the absolute and irrevocable right and permission to take, use, re-use, publish, and re-publish photographic and video images of _____(First and Last Name), in whole or in part, individually or in conjunction with other photographs, in any medium for publicity purposes, including without limitation, for purposes of illustration, promotion, advertising and trade.

This authorization and release shall inure to the benefit of the legal representatives, licensees, and assignees of the parties.

Signature

Date

Signature of Witness

Date

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.