

Information on TIN Enrollment Form (Excerpted from IRS Form W-9)

Purpose of Form

A business that is required to file an information return with the IRS must obtain your correct TIN to report income paid to you. Furnish your correct TIN to the requester (the business asking you to furnish your TIN) and, when applicable, (1) to certify that the TIN you are furnishing is correct, (2) to certify that you are not subject to backup withholding, and (3) to claim exemption from backup withholding* if you are an exempt payee. Furnishing your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.*

***What is Backup Withholding?**

Businesses making certain payments to you after 1992 are required to withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." If you give the requester your correct TIN and make the appropriate certifications, your payments will not be subject to backup withholding. Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. The IRS notifies the requester that you furnished an incorrect TIN, or
3. You do not certify your TIN.

Specific Instructions

Name

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

If you are a sole proprietor, you must furnish your individual name and employer identification number (EIN). You may also enter your business name or "doing business as" name on the business entity line. Enter your name(s) as shown on your social security card and/or as it was used to apply for your EIN on Form SS-4.

What Name and Number to Give the Requester

Please refer to *Guidelines for the Delta Taxpayer Identification Number (TIN) Enrollment Form*.

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 criminal 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.

Privacy Act Notice

Section 6109 requires you to furnish your correct TIN to businesses that must file information returns with the IRS to report income paid to you. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% of taxable payments to a payee who does not furnish a TIN to a payer. Certain penalties may also apply.