



September 29, 2014

CERTIFIED MAIL

CRAMER HOLDINGS, LLC  
11200 HACIENDA BLVD, UNIT 201  
PLACIDA, FL 33946-2438

Reference: Project ID 1440-13-22  
STH 67 - USH 41  
STH 67 - WCL  
STH 23, Sheboygan County  
Parcel # 34

von Briesen & Roper, s.c.

OCT 14 2014

Received

On 07/16/2014, you were presented with the Wisconsin Department of Transportation's (WisDOT's) initial offer of \$97,800.00 to purchase 0.796 acres of your land, which land or interest in land is needed for the reconstruction of STH 23. The initial offer was based upon an appraisal prepared by Tom Leonard (Single Source, Inc.).

Because the negotiations for your property have failed to reach a satisfactory conclusion, it is now necessary for WisDOT to provide you with the enclosed Jurisdictional Offer to Purchase, also referred as the Jurisdictional Offer. The Jurisdictional Offer is for 0.796 acres of your property, and it is WisDOT's last attempt to reach a settlement with you.

Providing this Jurisdictional Offer to Purchase is one of the necessary steps set forth in Chapter 32 of the Wisconsin Statutes in order to acquire lands and interests through the eminent domain process. This process is more fully explained in the information sheet entitled, "The Rights of Landowners under Wisconsin Eminent Domain Law," that was previously given to you.

**You now have twenty (20) days from the postmark date of this mailing to either accept or reject our Jurisdictional Offer to Purchase.**

It remains WisDOT's desire to reach a negotiated settlement. Please carefully consider this Jurisdictional Offer, and should you wish to accept the terms, please indicate your acceptance by signing on page 2. If you should choose to accept the Jurisdictional Offer, a deed has been enclosed for your convenience. Please sign the deed before a notary public and return it along with the accepted Jurisdictional Offer in the self-addressed, postage paid envelope provided for your convenience. There is no charge for the notary services. You can usually find them at your bank or at public city buildings.

If there is no response from you by 10/20/2014, WisDOT will presume that this offer is rejected, and will then proceed to acquire this parcel through the eminent domain process by issuing an Award of Damages pursuant to section 32.05(7) of the Wisconsin Statutes.

Please email me or call me at (608) 355-8875 if you have any questions regarding the terms of this Jurisdictional Offer.

Sincerely,

Barb J. Halley, Consultant  
MSA Professional Services, Inc.  
1230 South Blvd.  
Baraboo, WI 53913

Enclosures

Exhibit D - 001

## LEGAL DESCRIPTION

Parcel 34 of Transportation Project Plat 1440-13-22-4.11, recorded as Document No. 1920084 and filed in Vol. 1, Pg. 47, in Sheboygan County, Wisconsin.

Property interests and rights of said Parcel 34 consist of:

Fee simple.

Access Rights, described as follows:

All existing, future or potential common law or statutory easements or rights of access between the highway currently designated as STH 23 and all of the abutting remaining real property of the owner(s), whether acquired by separate conveyance or otherwise, as shown on said Transportation Project Plat 1440-13-22-4.11.

Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference.

Tax No. 59002002814

## JURISDICTIONAL OFFER

Wisconsin Department of Transportation  
DT1786 9/2005 s.32.05 Wis. Stats.



Q J 2 9 6 9 6 4

Date  
09/29/2014  
To  
Cramer Holdings, LLC

hereinafter referred to as Owner.

Relocation Order Date(s)  
02/14/2011

Relocation Order  
Recorded with the Register of Deeds

County  
Sheboygan

Public Purpose for Property  
Reconstruction of STH 23

Wisconsin Department of Transportation, hereinafter referred to as Purchaser, offers to purchase a parcel of real estate and/or rights therein in which you own an interest all as particularly described on attached page, and agrees to pay the sum of:  
Ninety-Seven Thousand Eight Hundred and 00/100 Dollars \$ 97,800.00

within 60 days from the acceptance of this offer.

A. The said property, and/or rights as described, are required by the State of Wisconsin for the public purpose stated above, as more fully described in Department of Transportation Relocation Order, date and place of filing specified above. The State of Wisconsin in good faith intends to use the above-described property for such public purpose.

B. The State of Wisconsin proposes to occupy and the Owner will vacate the premises on Date: 10/27/2014

C. Pursuant to s.32.05(3)(d) Wis. Stats., the above purchase price is allocated as follows:

|   |              |
|---|--------------|
| (a) Loss of land, including improvements and fixtures actually being acquired   | \$ 60,700.00 |
| (b) Damages caused by loss of existing rights of access   | \$ 0.00      |
| (c) Damages caused by loss of air rights  | \$ 0.00      |
| (d) Damages caused by loss of legal nonconforming use   | \$ 0.00      |
| (e) Damages resulting from actual severance of land including damages resulting from severance of improvements or fixtures and proximity damage to improvements remaining on Owner's land | \$ 1,100.00  |
| (f) Damages to property abutting on a highway right of way due to change of grade   | \$ 0.00      |
| (g) Cost of fencing reasonably necessary to separate land taken from remainder  | \$ 0.00      |
| (h) Market value of uneconomic remnant  | \$ 0.00      |
| (i) Other - Structure   | \$ 36,000.00 |

Compensation for additional items of damage listed in s.32.19 Wis. Stats. has not been included. If any such items are shown to exist the owner may file claims as provided in s.32.20 Wis. Stats.

D. The purchase price is based upon an appraisal of the owner's property of which a copy of the appraisal report has been provided to the owner.

E. Owner has 20 days from the date of personal service of this offer, if personally served, or 20 days from the date of postmark of the certified mail envelope transmitting this offer, if transmitted by mail, or 20 days from the date of publication of this offer, if published, in which to accept this offer, unless such time is extended by mutual written consent of Owner and Purchaser. Acceptance shall be as follows: Owner must execute the acceptance clause on back of this offer on or prior to 10/20/2014; and the offer and acceptance must be delivered to Purchaser at Barbara Halley, MSA Professional Services Inc., 1230 South Blvd, Baraboo, WI 53913 not later than regular office closing time on 10/20/2014, or mailed to Purchaser at the last above stated address in an addressed, postage prepaid envelope bearing postmark of not later than 12:00 midnight 10/20/2014.

Project 1440-13-22

Parcel No. 34

- F. If the Owner does not accept this offer as set forth, Owner has 40 days from the date of service, postmark or publication of this offer to commence a court action to contest the right of condemnation as provided in s.32.05(5) Wis. Stats. provided that the acceptance and retention of any compensation resulting from an award made prior to the commencement of such an action shall be an absolute bar to such action.
- G. If owner agrees to accept the Jurisdictional Offer, it is considered a negotiated purchase, therefore the condemnor must record the conveyance with the Register of Deeds in the county where the land is located. Also, all owners of record should receive by certified mail a copy of the conveyance and a notice of their right to appeal within 6 months after the date of the recording of the conveyance. Such an appeal would challenge the amount of compensation received by the property owner from an accepted Jurisdictional Offer.
- H. Owner has 2 years from the date of the recording of an award, as described in s.32.05(7) Wis. Stats., in the office of the Register of Deeds in which to appeal for greater compensation without prejudice to Owner's right to use the compensation given to Owner by the award. Owner's right of appeal is subject to the provisions of s.32.05(9)(a) and (11), Wis. Stats.
- I. The law provides for the payment of litigation expenses by the condemnor and these costs are defined in Ch. 814 of Wisconsin Statutes.
- J. If this offer is accepted by Owner, the transfer of title shall be accomplished within 60 days after acceptance including the payment to Owner of said purchase price, provided however, that notwithstanding any provision herein to the contrary, said 60-day period may, at the request of the Owner, be extended by mutual written agreement of the Owner and Purchaser.
- K. This offer may be withdrawn by Purchaser at any time prior to its acceptance by Owner.
- ~~L. Real estate taxes for the current year shall be prorated as of the date of proposed occupancy set forth, said proration to be based upon the latest available tax assessment.~~
- M. Purchaser will prepare necessary instruments to accomplish said transfer. Transfer shall be by Warranty Deed unless a lesser conveyance is accepted by Purchaser. Transfer shall be free of defects and encumbrances but subject to ordinances and restrictions of record.
- N. If all persons or entities designated as Owner do not accept this offer within the time specified, this offer will be deemed to have been rejected by all such persons or entities notwithstanding the acceptance by one or more of such persons or entities.
- O. Included in the purchase price is payment in full for the acquisition of the following items now on the described property: Description on additional page(s).
- P. This offer, if accepted by Owner, shall constitute a binding contract.

Wisconsin Department of Transportation

If Owner is not a Firm or Corporation, Check and Sign Here  
☐ Accepted ☐ Rejected

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (Date)

\_\_\_\_\_  
 (Date)

*Curt D. Van Erem*

Curt D Vam Erem

Real Estate Supervisor  
 (Title)

If Owner is a Firm or Corporation, Check and Sign Here  
☐ Accepted ☐ Rejected

Cramer Holdings, LLC

\_\_\_\_\_  
 (Officer) (Date)

\_\_\_\_\_  
 (Title)

\_\_\_\_\_  
 (Officer) (Date)

## WARRANTY DEED

Wisconsin Department of Transportation  
Exempt from fee [s. 77.25(2r) Wis. Stats.]  
Exempt from filing transfer form [s. 77.255 Wis. Stats.]  
DT1560 12/2012

THIS DEED, made by **Cramer Holdings, LLC, a Wisconsin limited liability company** GRANTOR, conveys and warrants the property described below to the State of Wisconsin, Department of Transportation, GRANTEE, for the sum of **Ninety-Seven Thousand Eight Hundred and 00/100 Dollars (\$97,800.00)**.

Any person named in this deed may make an appeal from the amount of compensation within six months after the date of recording of this deed as set forth in s. 32.05(2a) Wisconsin Statutes. For the purpose of any such appeal, the amount of compensation stated on the deed shall be treated as the award, and the date the deed is recorded shall be treated as the date of taking and the date of evaluation.

Other persons having an interest of record in the property: none

This is not homestead property.

### Legal Description:

Parcel 34 of Transportation Project Plat 1440-13-22-4.11, recorded as Document No. 1920084 and filed in Vol. 1, Pg. 47, in Sheboygan County, Wisconsin. Property interests and rights of said Parcel 34 consist of: Fee simple. Access Rights, described as follows: All

existing, future or potential common law or statutory easements or rights of access between the highway currently designated as STH 23 and all of the abutting remaining real property of the owner(s), whether acquired by separate conveyance or otherwise, as shown on said Transportation Project Plat 1440-13-22-4.11. Any interests or rights not listed above for said parcel but shown as required on said Transportation Project Plat are hereby incorporated herein by reference. Tax No. 59002002814

This space is reserved for recording data

Return to  
Barb J. Halley  
MSA Professional Services, Inc.  
1230 South Blvd.  
Baraboo, WI 53913

Parcel Identification Number/Tax Key Number  
59002002814

Signature \_\_\_\_\_ Date \_\_\_\_\_

Cramer Holdings, LLC  
Print Name

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name

Date \_\_\_\_\_

State of \_\_\_\_\_ )  
County \_\_\_\_\_ ) ss.

On the above date, this instrument was acknowledged before me by the named person(s).

Signature, Notary Public, State of \_\_\_\_\_

Print Name, Notary Public, State of \_\_\_\_\_

Date Commission Expires \_\_\_\_\_



Q J 2 7 5 8 4 5

Project ID  
1440-13-22

This instrument was drafted by  
Barb Halley for the Wisconsin Department of Transportation

Parcel No.  
34

# STATEMENT TO CONSTRUCTION ENGINEER

DT1528 01/2013 s. 84.09 Wis. Stats.

Wisconsin Department of Transportation

Provide copies to: project engineer, parcel folder and owner

|                                       |   |  |
|---------------------------------------|---|--|
| Owner Name(s)<br>Cramer Holdings, LLC | Property Address<br>State Highway 23<br>Glenbeulah, WI 53023                | Area code - phone<br>Home: 941-698-9891<br>Cell: 941-456-5418<br>Work: |
|                                       | Mailing Address<br>11200 Hacienda Blvd, Unit 201,<br>Placida, FL 33946-2438 |  |
| Tenant, if any                        | Property Address  | Area code - phone<br>Home:<br>Cell:<br>Work:                           |
|                                       | Mailing Address   |  |

- All commitments agreed upon between negotiator and property owner are listed below.
- All commitments are subject to approval of WisDOT.
- Basic concepts of construction project have been explained to owner.
- No other commitments, either verbal or implied, are valid.

Commitments made (fences, driveways, trees, drainage or other items):

Other matters of interest and owner concerns:

|                          |      |                       |      |
|--------------------------|------|-----------------------|------|
| Property Owner Signature | Date | Negotiator Signature  | Date |
| Property Owner Signature | Date | Barb J. Halley        |      |
|                          |      | Print Negotiator Name |      |

## Commitments Approved:

|   |      |
|---|------|
| Approving Authority Signature and Title | Date |
| Print Approving Authority Name          |      |



Project ID 1440-13-22

County Sheboygan

Parcel No. 34

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

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

|                                |  |  |  |   |  |  |   |  |
|--------------------------------|--|--|--|---|--|--|---|--|
| Social security number         |  |  |  |   |  |  |   |  |
|                                |  |  |  | - |  |  | - |  |
| Employer identification number |  |  |  |   |  |  |   |  |
|                                |  |  |  | - |  |  |   |  |

### Part II Certification

Under penalties of perjury, I certify that:

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

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

|                  |                            |        |
|------------------|----------------------------|--------|
| <b>Sign Here</b> | Signature of U.S. person ▶ | Date ▶ |
|                  |                            |        |

### General Instructions

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

#### Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

#### Updating Your Information

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

#### Penalties

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

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

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

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

#### Specific Instructions

##### Name

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

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

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

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

**Disregarded entity.** Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.



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

## Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

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

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

The following payees are exempt from backup withholding:

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

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

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

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

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

| IF the payment is for . . .  | THEN the payment is exempt for . . .                              |
|--|---|
| Interest and dividend payments   | All exempt payees except for 9                                    |
| Broker transactions  | Exempt payees 1 through 5 and 7 through 13. Also, C corporations. |
| Barter exchange transactions and patronage dividends                                   | Exempt payees 1 through 5   |
| Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt payees 1 through 7 <sup>2</sup>                 |

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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

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

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

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

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

### What Name and Number To Give the Requester

| For this type of account:   | Give name and SSN of:   |
|---|---|
| 1. Individual   | The individual  |
| 2. Two or more individuals (joint account)  | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Custodian account of a minor (Uniform Gift to Minors Act)  | The minor <sup>2</sup>  |
| 4. a. The usual revocable savings trust (grantor is also trustee)<br>b. So-called trust account that is not a legal or valid trust under state law  | The grantor-trustee <sup>3</sup><br>The actual owner <sup>1</sup>                                       |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>  |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))   | The grantor <sup>4</sup>  |
| For this type of account:   | Give name and EIN of:   |
| 7. Disregarded entity not owned by an individual  | The owner   |
| 8. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup>   |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553   | The corporation   |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization   | The organization  |
| 11. Partnership or multi-member LLC   | The partnership   |
| 12. A broker or registered nominee  | The broker or nominee   |
| 13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity   |
| 14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))   | The trust   |

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

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

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

### Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

### Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### Privacy Act Notice

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