



2026 XTREME BRONCS

Approval Application

Professional Rodeo Cowboys Association

ATTN: Approvals Dept.

101 Pro Rodeo Drive • Colorado Springs, Colorado 80919 • (719) 548-4880

• Email: rodeo_approval@prorodeo.com

FOR OFFICE USE ONLY

RA# _____

Date Received _____

RA _____ Check _____

PROCOM _____ Check _____

BO FEES _____ Check _____

Owed _____

*A complete application includes: the applicable fees, tax ID number, along with all information requiring signatures of the Stock Contractor and Committee Contact.

EVENT INFORMATION:

(City and State) _____

(County) _____ (Time Zone) _____

(Name of Event) _____

(Date of Event) _____ (Time) _____

Number of Perfs _____ Time of Perfs _____

Added Prize Money You Are Providing _____

Added Money Must be a minimum of \$20,000

ARENA INFORMATION:

(Name of Arena) _____

(Physical Address of Arena – NO P.O. BOXES) _____

(City) _____ (State) _____ (Zip) _____

Arena Seating Capacity _____

Indoor _____ Outdoor _____

COMMITTEE HISTORY REPORT:

(This must be complete or the application will be returned to you!)

Total Tickets Sold: 2025 _____ 2024 _____

Gross Ticket Sales: 2025 \$ _____ 2024 \$ _____

SEATING CAPACITY when configured for special circumstances:

Boxes _____ Price _____

Plaza Level _____ Price _____

Balcony _____ Price _____

Seating Notes (explain any special circumstances):

TICKET INFORMATION:

Current ticket sales phone number (_____) _____

Web site _____

FINANCIAL RESPONSIBILITY:

Name of Committee or individual that is sponsoring organization of the event (*i.e., the entity that is financially responsible for the event and in whose name PRCA approval is being applied for*):

(Use full, formal name of Committee or individual sponsoring organization)

LIST TAXPAYER ID NUMBER OF THE EVENT COMMITTEE:

(Social Security number if an individual, federal ID number if a corporation, partnership or other entity)

NAME OF COMMITTEE CONTACT: (The individual responsible with whom the PRCA National Office should correspond concerning the event. **Applicant must be 18 years old per Bylaw B2.2.1.1.**)

Name: _____

Mailing address: _____

City/State/Zip: _____

Daytime phone number: _____

Cell phone number: _____

E-mail address: _____

Fax: _____

»SIGNATURE IS REQUIRED ON SECOND PAGE.

NAME OF SECOND COMMITTEE CONTACT:

(SECOND CONTACT REQUIRED)

(other than Committee contact) _____

Mailing address: _____

City/State/Zip: _____

Daytime phone number: _____

Cell phone number: _____

E-mail address: _____

Fax: _____

Would you like your rodeo's contestant 1099's sent to an additional email?:

YES ☐ NO ☐

Email address: _____

VENUE'S FEES:

a. **APPROVAL FEE:** (send in with application)

\$500 if received 150 days or more prior to the first performance

\$1000 if received less than 150 days before the first performance

b. **CENTRAL ENTRY OFFICE FEE:** (send in with application)

\$250 *per performance*

(The Central Entry Office will take entries, set the contestant field, draw stock, manage a list of alternates and produce a ready-for-print day sheet.)

c. **CONTESTANT SUPPLEMENTAL INSURANCE FEE:** (send in with application)

\$25 "per competition" (means "per animal bucked")

Example: A venue bucks 40 broncs in the long go-round, plus 12 in the short go-round. That would be a total of 52 competitions multiplied by \$25 = \$1300, which would be sent in with the application.

d. **PURSE DEDUCTION:** (send in with results)

6% of the total purse is to be deducted prior to the pay-off and sent to XTREME BRONCS with the results.

e. **JUDGES:**

Judges will be assigned by the PRCA National Headquarters. Payment for judges will be \$450 per judge, per performance. This amount is to be sent to the PRCA.

OTHER REQUIRED INSURANCES:

Event Committee must obtain and submit proof of public liability insurance per Bylaw B10.7.13 of the PRCA Rule Book.

GROUND RULES REQUESTED:

Check here to opt-out of re-entries: ☐

SAFE SPORT POLICY

The Professional Rodeo Cowboys Association ("PRCA") is committed to the safety of its staff, members, Rodeo committee's, volunteers, and fans. As part of that commitment, the PRCA has developed and will enforce this Safe Sport Policy ("Policy") and takes seriously any report of alleged violations of the Policy. For further information please go to www.prorodeo.org under the PRCA Business section.

This also includes Bylaw B10.8.1, which reserves to the PRCA all rights in and to the filming, taping, recording in media now or hereafter known, still footage/photography, radio or television broadcasting or reproduction in any manner or form thereof of any PRCA-sanctioned event.

Signature of Authorized Representative. Must be 18 years old per Bylaw B2.2.1.1.

Event Committee: _____ Date: _____

Title: _____

(Printed name and capacity on behalf of Event Committee)

Please keep a copy for your records.



2026 PRCA Rodeo Sponsorship Agreement

Professional Rodeo Cowboys Association
101 Pro Rodeo Drive, Colorado Springs, CO 80919

*A complete application includes the approval fee, sponsorship agreement, committee dues, tax ID number, along with all info requiring signatures of the Stock Contractor and Committee Contact.

All fields must be filled out below.

RODEO INFORMATION:

(City and State)

(County)

(Name of Rodeo)

(Date of Rodeo)

NAME OF THE COMMITTEE SPONSORSHIP

CONTACT: (person responsible for Rodeo Sponsorship)

Name: _____

Mailing Address: _____

City/State/Zip: _____

Daytime Phone: _____

Cell Phone: _____

Email: _____

EXCLUSIVE SPONSORS — Wrangler and Cinch are exclusive sponsors in the jeans and woven shirts category at PRCA rodeos. No other jeans and/or woven shirts branding, or signage can be displayed on the rodeo grounds, including any area visible from the arena seats, or immediately adjacent to the seating area. Wrangler has Right of First Refusal (ROFR) if the local rodeo has not been sponsored by Cinch within the previous 12 months. Wrangler has 10 business days after receipt to initially respond or make an offer.

Wrangler (Exclusive jeans & woven shirts)

Jeff Chadwick

jeff.chadwick@kontoorbrands.com

Cinch (Cinch Series – Circuit program)

Nate Vodehnal

nvodehnal@miller-international.com

RIGHT OF FIRST REFUSAL (ROFR)— ONLY if a PRCA national sponsor has sponsored your rodeo committee within the previous 12 months, then the PRCA rodeo committee must first offer a right of first refusal to that national sponsor before accepting an offer from another sponsor within that category. There is no ROFR obligation for the following national sponsors if your rodeo was not sponsored by them in the previous 12 months.

These national PRCA Sponsors include **Justin Brands** (boots), **MillerCoors Brewing Co.** (malt beverages/beer), **Pendleton Whisky** (whiskey), **Resistol Hats** (western hats), and **Montana Silversmiths** (silversmith). *Sponsor contact information listed in subsequent pages or call PRCA Properties at 719.548.4860.*

The ROFR offer must be communicated to the national sponsor via mail or email, with a copy to PRCA Properties, with sufficient detail for them to consider a counteroffer or match. National sponsor has 10 business days after receipt to initially respond or make an offer.

PRCA National Sponsorships

The committee acknowledges that the PRCA and PRCAP shall have the right to secure and designate national corporate sponsors for the PRCA and its activities. Committee agrees to cooperate in good faith with the PRCA and PRCAP in fulfilling certain sponsorship rights granted to official PRCA National Sponsors and licensees with regards to PRCA-sanctioned events, including the above Rodeo, as hereinafter provided. The committee agrees to abide by these rights regarding PRCA national sponsors and sponsorship of the above rodeo. *Failure to meet these contractual obligations may constitute a violation of Bylaw 10.3.1 of the PRCA Bylaws.*

Rodeo Committee

Signature: _____

Rodeo Number: _____

Rodeo Committee

Print Name: _____

Date of Submission: _____

ADDITIONAL SPONSOR INFORMATION TO KEEP ON FILE

Types of PRCA National Sponsor

The PRCA and PRCAP presently have the following categories of National Sponsorships:

EXCLUSIVE SPONSORS — The PRCA and PRCAP currently have Exclusive National Sponsorship agreements with **Wrangler** and **Cinch**. Wrangler and Cinch are granted exclusivity in the jeans and shirts category at PRCA rodeos. Exclusive sponsors are those that have exclusive contracts with the PRCA or PRCAP for national sponsorship. PRCA and PRCAP have agreed that no other commercial enterprise selling products or services in competition with the exclusive national sponsor will be designated by the PRCA or PRCA-approved rodeo nor will any such competitor's signage be displayed on the rodeo grounds, including any area visible from the arena seats, or immediately adjacent to the seating area.

TO SUMMARIZE: UNDER NO CIRCUMSTANCES MAY YOU ENLIST THE SUPPORT OF A SPONSOR THAT MANUFACTURES WESTERN CLOTHING (JEANS AND WOVEN SHIRTS) EVEN IF WRANGLER OR CINCH RESPECTIVELY DECLINE TO SPONSOR YOUR RODEO.

FIRST RIGHT OF REFUSAL SPONSORS — ONLY if any of these PRCA national sponsors have sponsored your rodeo committee within the previous 12 months, then the PRCA rodeo committee must first offer a right of first refusal to continue the sponsorship before accepting an offer from another sponsor within that category. These sponsors are **Justin Brands** (boots and footwear), **MillerCoors Brewing Co.** (malt beverages/beer), **Pendleton Whisky** (spirits), **Resistol Hats** (hats), and **Montana Silversmiths** (silversmith). The offer must be communicated to the national sponsor via mail or email, with a copy to PRCA Properties, with sufficient detail for them to consider a counteroffer or match. They must reply within 10 business days.

FIRST CONSIDERATION - We encourage all PRCA Rodeos to offer national sponsorship opportunities to our PRCA family of national sponsors before they solicit brands that share the same categories as our PRCA national Sponsors.

ADDITIONAL SPONSORS — PRCAP reserves the right to add additional sponsors to any of the above categories at any time following the execution of this agreement. If an additional National Sponsor is added, Properties shall inform the Committee in a timely manner. PRCA Properties will work with the Committee to resolve any issues related to existing committee contracts.

OFFICIAL LICENSED PRODUCT SALES — PRCAP has acquired several official licensees to promote PRCA ProRodeo and the individual rodeos. These licensees have been selected for their ability to provide the highest quality products and ability to service rodeos of all sizes. These PRCA licensees welcome the opportunity to work with your committee.

GUIDELINES — In order to sell any product with the official PRCA logos, these products must be produced or approved through a license agreement by PRCAP. Should the committee have an interest in selling licensed PRCA products at the rodeo listed above, the committee must work with PRCAP or our licensee. The licensee also may have the capability of customizing apparel for each specific rodeo.

Committee Obligations

The committee agrees to abide by these national sponsor rights. If permanent signage at the rodeo site conflicts with any PRCA National Sponsor, then Committee should promptly inform the PRCA in writing of such conflict and cooperate with the PRCA to preserve the goodwill and integrity of its national sponsor relationships. In complying with the rights granted to national sponsors, Committee agrees to communicate in writing with the appropriate PRCA National Sponsors as soon as reasonably practicable with recommended contact at least 90 days prior to the start of the above Rodeo.

Committee shall be relieved of its obligations with regards to the first right of refusal options in the event the PRCA national sponsor fails to reply or respond within 10 business days following receipt of the Committee's written proposal.

Under no circumstances shall Committee enter into a sponsorship with any person/company(s)/etc. who will use or intends to use the sponsorship in any way (i) to oppose, demean or criticize the PRCA or the use of any product or service which is manufactured or distributed by a PRCA National Sponsor (including but not limited to Exclusive Sponsors and First refusal and/or offer); or (ii) to oppose, demean or criticize any National Sponsor(s). Committee(s) may not display signage or otherwise advertise any non-PRCA event in the competition arena.

Committee agrees that any stock contractor, rodeo producer or promoter and other persons hired or contracted by Committee in connection with the production of the above Rodeo shall comply with Committee's obligations under this Agreement.

Questions, contact:

PRCA Properties
719.548.4860

National Sponsor Contacts**Wrangler** (Exclusive jeans & woven shirts)

Jeff Chadwick
jeff.chadwick@kontoorbrands.com
970.250.1965

Cinch (Exclusive jeans & woven shirts)

Nathan Vodehnal
nvodehnal@miller-international.com
214.883.1466

Justin Boots (boots and footwear)

Tom Feller and Darla Fisher
tom.feller@justinbrands.com or darla.fisher@justinbrands.com
800.545.8707

Coors Banquet (malt beverages/beer)

Molson Coors
donna.keffeler@molsoncoors.com
303.619.6177

Pendleton Whisky (spirits)

Proximo Spirits
Tia Bledsoe
tbledsoe@proximospirits.com
503.957.0287

Montana Silversmiths (silversmith)

Callie Adams
cadams@montanasilversmiths.com
800.548.4511

Please keep a copy for your records



2026 Livestock Welfare Approval Application

Professional Rodeo Cowboys Association
ATTN: Rodeo Approvals
101 Pro Rodeo Drive • Colorado Springs, Colorado
80919 • (719) 548-4880

Please supply the following information regarding livestock welfare. The welfare of the livestock at PRCA rodeos depends on each rodeo committee paying close attention to the rules regarding the care of the livestock and sharing information with the PRCA that will allow follow up. Please fill out the following **legibly and completely. Due 2 weeks prior to first performance.**

Rodeo Number: _____

Rodeo City and State: _____

Rodeo Name: _____ Rodeo Date: _____

Veterinarian

Bylaw 10.7.8 Provide a Veterinarian. A rodeo committee shall ensure that a veterinarian is present and on-site for every performance and/or section of slack. Any rodeo committee failing to do so shall be subject to a fine of \$500 per performance and/or section of slack per rodeo.

Judges will have sign in sheets for veterinarians in the secretary's office. If the veterinarian does not sign in or is not present when an in-arena injury requiring veterinary care takes place, this may be considered a violation.

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Conveyance

Rule R8.4 requires each rodeo committee have a conveyance capable of humanely transporting injured livestock from the arena. This conveyance must be able to transport calves, steers, horses and bulls. A conveyance for calves or steers may be a pickup, sled, trailer or stretcher. A sled or trailer is suitable to transport horses or bulls.

☐ Yes, we have a conveyance to transport calves or steers.

☐ Yes, we have a conveyance to transport horses or bulls.

Livestock Welfare Contact

The PRCA strongly suggests that each PRCA rodeo committee have a designated committee member to handle livestock welfare issues. This designee should handle all inquiries from the PRCA, media and the public regarding the care and handling of the livestock at the rodeo. Additionally, this person should prepare a written plan to handle animal injuries and other livestock welfare issues at your event. **We strongly suggest this person have email access as updates and alerts are sent out via email.**

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

PRCA has extensive livestock welfare information available to assist committees.

For more information, or if any livestock welfare issues arise, including a livestock injury at your rodeo, please contact: PRCA Livestock Program • 101 Pro Rodeo Drive, Colorado Springs, CO 80919 719-528-4782 (Office) or livestockprogram@prorodeo.com

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 24% 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) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | 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 ⁴ |
| 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 |

| For this type of account: | Give name and EIN of: |
|---|-----------------------|
| 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.