



Exhibit A



Sarasota County Film, Television, Media Production/Post Production Rebate Program Application

IMPORTANT: THE SARASOTA COUNTY REBATE IS CAPPED AT \$25,000 PER PROJECT AND IS AVAILABLE ON A "FIRST COME-FIRST SERVED" BASIS SUBJECT TO AVAILABLE FUNDS.*

EXPENSES FOR ALCOHOL AND TOBACCO ITEMS ARE NOT REIMBURSABLE
ALL REIMBURSABLE EXPENSES MUST HAVE BEEN INCURRED BY APPLICANT

FOR USE BY APPLICANTS DOING PRODUCTION AND POST-PRODUCTION
WORK IN AND UTILIZING BUSINESSES OR RESIDENTS OF

CITY OF NORTH PORT,
CITY OF SARASOTA,
CITY OF VENICE
TOWN OF LONGBOAT KEY

AND
UNINCORPORATED SARASOTA COUNTY

**The Board of County Commissioners reserves the right to consider increases to the project cap in extraordinary circumstances. Projects will be considered on a case-by-case basis.*

Submit one application per Project within forty-five (45) days of completion of the Project in Sarasota County. Application, including affidavit, must be completed in its entirety. Enter "N/A" if information requested is not applicable.

OFFICIAL USE ONLY

Application #: _____

Date Received: _____

Date of Application:

Date Project Concluded in Sarasota County:

Project Title:

Eligible Projects - Genre:

Feature Film

Television Program

Commerical / Infomercial

Music Video

Documentary

Other (Specify Below)

Any ratings over "R" or "TV-MA" or the equivalent in other media are not eligible for this rebate program. Reimbursements are not available until project has been rated or affidavit completed for non-rated projects.

Company Name:

Name of State Where Company is Registered or Incorporated:

Fictitious Name, if any:

Tax ID No.:

(Attach W-9 form)

Note: Registered or incorporated company must be active and in good standing

Street Address:

Mailing Address, if different:

City / State / Zip:

International Mailing Address if Outside USA:

Office Phone:

Email Address:

If Outside USA, International Phone / Fax / Alt #'s:

Company Website:

Other government rebates/incentives applied for to fund this Project:

Other government rebates/incentives received to fund this Project:

Authorized Company Signatory/Primary Contact Person:

CATEGORY OF REBATE APPLIED FOR:

I. Sarasota County Government fees and charges - up to 100% rebate

Includes fees and charges imposed by Sarasota County for permits, parking, law enforcement (Sheriff), fire, emergency services, road closures, use of County lands or buildings such as beaches, parks and other facilities, use of County staff. Documentation required:

A. Original or clearly legible copies of invoices, statements, bills, or other documents clearly indicating the fee/charge for which a rebate is being requested.

B. Proof of payment in full of the fee/charge, such as:

- i. Copy of cancelled check, front and back or itemized charge slip, if accepted as form of payment;
- ii. Document marked PAID IN FULL proof of payment, amount paid, check number or other method of payment applied.

C. Completed "Eligible Expenditure Categories (EEC)Form"

II. Other Eligible Expenditures - up to 20% rebate for combined expenditures from EEC form for wages/labor and vendors/service providers, subject to the following conditions:

- i. Availability of Funds
- ii. Services performed on behalf of the applicant by non-residents of Sarasota County or businesses not located within Sarasota County are not reimbursable.
- iii. Re-billed goods or services provided by Sarasota County vendor(s) from non-Sarasota County vendor(s) or supplier(s) are NOT qualified expenditures.
- iv. Expenditures which have been reimbursed from other sources are NOT qualified expenditures.
- v. Rebate for lodging expenditures is limited to facilities that remit Tourist Development Tax to Sarasota County.

A. BASE WAGES/CONTRACT LABOR FEES PAID TO SARASOTA COUNTY RESIDENTS hired to perform production or post production services taking place within Sarasota County. Cash rebate percentage based on total base wages/contract labor paid to locals hired. Cash rebate percentage based on amount of qualified expenditure - see Scale below. Documentation required:

- i. Two (2) forms of proof of residency (i.e. driver's license, utility bill, lease, etc. with matching address on both)
- ii. Proof of payment in full by the Applicant to the individual.
- iii. Completed EEC Form.

B. QUALIFIED EXPENDITURES PAID TO A SARASOTA COUNTY VENDOR OR SERVICE PROVIDER. Expenditures for alcoholic beverages or tobacco products are not reimbursable. Cash rebate percentage based on amount of EEC expenditure - see Scale below. Documentation required:

- i. Proof of Sarasota County business location and operation;
- ii. Itemized bill/invoice showing charges including detailed list of explanation goods/materials provided or services performed, and proof of payment in full.
- iii. Completed EEC Form

C. MULTIPLE SEGMENTS, ELEMENTS or EPISODES of ONE PROJECT: Two or more parts of a larger

overall or related project/production (such as multiple episodes of a single TV, web or other media series or mini-series, themed commercials in an overall advertising campaign, various segments for a composite program such as news, news magazines, documentaries, etc.) may be "bundled" together into a single application for rebates with pre-approval from the SCFEO. All such segments, elements or episodes may be permitted under the same overall project title and must be completed within one single calendar year from the start of the 1st segment, element or episode. As with A & B above, all funds are on a "first come-first served" basis subject to availability of funds at time of submission of overall completed application.

D. INDIVIDUAL EPISODES OF SERIES TELEVISION, WEB OR OTHER RECURRING PROJECTS: An individual episode of any series or recurring program may be submitted singly for the rebate program as such individual episode concludes production or post production within Sarasota County.

Please be sure to include code numbers as well as category name of expenditure, as listed on the EEC Form, on all invoices, statements, bills, or other materials you submit as support of your rebate requests.

SCALE OF REBATE BASED ON TOTAL SEC. II. A, B, C & D ELIGIBLE EXPENDITURES:

i. \$1000-5999	=	10%
ii. \$6000-10,999	=	12.5%
iii. \$11000-20,999	=	15%
iv. \$21,000-30,999	=	17.5%
v. \$31,000+	=	20%

TOTAL AMOUNT REQUESTED, Section I.

TOTAL AMOUNT REQUESTED, Section II. A,B,C,D

GRAND TOTAL

NOTE: UNDER NO CIRCUMSTANCES ARE ALCOHOL OR TOBACCO EXPENDITURES ELIGIBLE FOR REIMBURSEMENT.

ALL REIMBURSABLE EXPENSES MUST HAVE BEEN INCURRED BY APPLICANT

BE SURE TO ATTACH THE COMPLETED ELIGIBLE EXPENDITURE CATEGORIES (EEC) FORM TO THIS APPLICATION

IMPORTANT CHECKLIST FOR SARASOTA COUNTY REBATE SUBMISSION

Requirements for Submitting

Application: *Only expenditures for labor, goods and services performed by residents or businesses located in Sarasota County are eligible for reimbursement.*

Upon receipt of full and appropriate documentation in support of invoices and approval of same by the COUNTY, COUNTY will rebate to APPLICANT the percentage of qualified expenditures thus approved pursuant to the Florida Prompt Payment Act, Ch. 218, Part VII, Florida Statutes.

- Application form must be complete and affidavit must be legibly signed in the presence of a notary public, with affiant's printed name and title.
- All materials must be legible and categorized prior to submitting to SCFEO for review.
- W9 for submitting company must be included.
- All receipts must be coded to appropriate qualified expenditures categories. Please write the applicable code in the upper right corner of receipt or document.
- All receipts must be itemized, clearly legible, dated and total amount indicated. If addresses and telephone numbers are not printed on receipt, please add such, addresses and telephone numbers on receipt, in writing. If an item is not identifiable on the receipt please attach an understandable description. *(Please note: alcohol and tobacco are not eligible expenditures for reimbursement.)*
- All local crew payments require two current proofs of residency, ie: driver's license, declaration of residency, utility bill (ie: electric, phone, water), car title or registration, any billing statement that comes to crew member at the address submitted. *Addresses must match on both documents.*
- If providing pay stubs for crew, please be sure that the Social Security numbers are not visible.
- All checks require proof of processing ie: cancellation on back of check, bank statement with cleared check indicated on statement (provide a copy of front and back of check showing that it has cleared and redact the bank routing and account numbers printed on the bottom of the check, leaving any numbers in the lower right corner visible).
- Include final copy of the crew list for the project with application.

Remittance process:

- The SCFEO will prioritize all completed applications on a first-come, first-served basis, noting the date/time the application was received by the SCFEO and whether by hand delivery or mail/other delivery service method. *Note: If you do not receive confirmation within ten (10) business days from the SCFEO that the application was received, contact the Sarasota County Office of Business and Economic Development at 941-861-5247 immediately. It is recommended that all submissions have return receipt or tracking information.*
- Fully completed applications with all necessary documentation included or promptly provided on request will be reviewed thoroughly by SCFEO and an estimated rebate calculated. It will

then be delivered to the Sarasota County for final review and processing.

- Please note: the speed of processing the application and subsequent payment are directly impacted by the condition in which the materials are provided to/received by the SCFEO.

Marketing Requirements and Proof of Performance:

- Placement of a “Filmed in Sarasota County, Florida” or “Produced in Sarasota County, Florida” logo, provided by SCFEO, in the end credits of any project having credits shown. The size and placement of such logo shall be commensurate to other logos used. If no logos are used, the statement “Filmed in Sarasota County, Florida, using the Sarasota County Cash Rebate Program” or a similar statement approved by the SCFEO, shall be used. No individual credits shall be allowed for individual employees of Sarasota County Government or its Agencies.
- Three (3) different high resolution still production photos in a digital format must be provided to the SCFEO before public distribution of the production, with rights cleared for Sarasota County's promotional use only.
- Two (2) copies of any full-size poster for the project must be provided to the SCFEO before public distribution of the production, or if no poster is created, two copies of other marketing materials must be provided.
- One (1) copy of the Electronic Press Kit (EPK) for the production at the time it is made available to the press, if one is created.
- One (1) copy of the final released version of the production must be provided to the SCFEO 10 days prior to the public release, if available.

**SARASOTA COUNTY FILM TELEVISION, MEDIA
PRODUCTION/POST PRODUCTION REBATE PROGRAM**

AFFIDAVIT OF APPLICANT

STATE OF FLORIDA

COUNTY OF SARASOTA

BEFORE ME, the undersigned authority, on this day personally appeared _____,
who, after being duly sworn, deposes and states, under penalty of perjury that:

1. That the Affiant is currently employed by _____,
as _____,
(Company)
(Title)
2. That the Affiant is familiar with the _____ and has personal
(Project)
knowledge of the information contained in the Application to Sarasota County for a Production /
Post Production Rebate ("the Application").
3. That Affiant is authorized to complete and submit the Application on behalf of
_____ and attests to the accuracy of all the information
(Company)
provided therein.
4. Affiant recognizes that this Affidavit is relied upon as material information by Sarasota County related to
the processing and approval of the Production/Post-Production Rebate.

Further Affiant Saith Not.

By: _____
(Signature)

The foregoing instrument was sworn to and subscribed before me this ____ day of _____,
20__, by _____, who is personally known to me or has produced his/her
_____ drivers license.

NOTARY PUBLIC, State of Florida

Typed or Printed Name of Notary Public

My Commission Expires: _____

FOR USE WHEN TYPE OF MEDIA PRODUCTION DOES NOT HAVE A RECOGNIZED RATING SYSTEM

**SARASOTA COUNTY FILM, TELEVISION, MEDIA
PRODUCTION/POST PRODUCTION REBATE PROGRAM**

MEDIA DISTRIBUTION AFFIDAVIT

STATE OF FLORIDA

COUNTY OF SARASOTA

BEFORE ME, the undersigned authority, on this _____ day of _____, 20____, personally appeared _____ who, after being duly sworn, deposes and states:

(Name)

1. That the Affiant is the _____ of _____, a _____
(Title) *(Company)* *(Type of Business)*
doing business in _____ and the writer/director/producer of the web/internet production
(State)
entitled _____ (the "Production").
(Name of Production)

2. That, pursuant to the Sarasota County Film, Television, Media Production/Post Production Rebate Program (the "Program"), Affiant is seeking reimbursement for certain expenses incurred by Affiant in filming the Production.

3. That Affiant acknowledges that pursuant to the Program's reimbursement eligibility requirements, productions rated beyond "R" or "TV-MA", or the equivalent in other media, are not eligible for reimbursement under the Program.

4. That Affiant shall limit distribution of the Production to web/internet viewing only, which media is not currently rated.

5. That Affiant states that the Production will not be re-edited and/or distributed so as to become obscene, as defined in Section 847.001, Florida Statutes.

6. That Affiant has executed a Personal Guaranty in favor of Sarasota County for the amount of the Program reimbursement, attached hereto and incorporated herein, which shall be enforced if any statements in this Affidavit are determined to be false.

7. That Affiant agrees that the Personal Guaranty is self-executing by Sarasota County in the event the Production is distributed to media other than web/internet, which media is rated and the rating attributed to the Production does not comply with the Program's rating eligibility requirements.

8. That Affiant further acknowledges that Sarasota County may take any legal action necessary to enforce the Personal Guaranty.

Further Affiant Saith not.

By: _____
(Signature)

(Print)



Exhibit B



Eligible Expenditure Categories Form

FOR USE BY APPLICANTS DOING PRODUCTION AND
POST-PRODUCTION WORK IN AND UTILIZING
BUSINESSES OR RESIDENTS OF

**CITY OF NORTH PORT,
CITY OF SARASOTA,
CITY OF VENICE
TOWN OF LONGBOAT KEY
AND
UNINCORPORATED SARASOTA COUNTY**

**EXPENSES FOR ALCOHOL AND TOBACCO ITEMS ARE NOT REIMBURSABLE
ALL REIMBURSABLE EXPENSES MUST HAVE BEEN INCURRED BY APPLICANT**

This form must be completed and attached with your completed Sarasota County Film, Television, Media Production/Post Production Rebate Program Application Form. Please be sure to notate code numbers as well as category names of expenditures list on this form on all invoices, statements, bills, or other materials you submit in support of your rebate requests.

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
105-16 Wrap Party	No	
105-18 Entertainment	No	
105-99 Fringe Benefits (See 112-00)	No	
107-00 DIRECTOR & STAFF		
107-02 Director	Yes	
107-04 Dialogue Coach	Yes	
107-06 Secretaries	Yes	
107-08 Choreographers	Yes	
107-10 Assistants	Yes	
107-12 Towncar Allowance	Yes	
107-14 Purchases & Supplies	Yes	
107-16 Director Assistant Computer	Yes	
107-18 Director Office Rentals	Yes	
107-20 Entertainment Allowance	No	
107-99 Fringe Benefits (See 112-00)	No	
109-00 TALENT		
109-02 Principal Cast	Yes	
109-04 Supporting Cast	Yes	
109-06 Day Player	Yes	
109-08 Weekly Player	Yes	
109-10 Talent Staff	Yes	
109-12 Talent Expenses	Yes	
109-14 Stunt Coordinator	Yes	
109-16 Stunts	Yes	
109-18 Looping & Expenses if in SC only	Yes	
109-20 Casting Director	Yes	
109-22 Casting Assistants	Yes	
109-24 Casting Office Expenses	Yes	
109-99 Fringe Benefits (See 112-00)	No	
110-00 TRAVEL		
110-00 Travel	No	
112-00 FRINGE BENEFITS		
112-00 Fringe Benefits	No	
113-00 PRODUCTION STAFF		
113-02 Production Manager	Yes	
113-04 Production Supervisor	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
117-06 Assistant Cameramen & Operators	Yes	
117-08 Steadicam Operator	Yes	
117-10 Still Photographer/Set Photographer	Yes	
117-12 Loader	Yes	
117-14 Loss & Damage	No	
117-16 Purchases & Supplies	Yes	
117-18 Camera Rentals	Yes	
117-20 Box & Still Camera Rentals	Yes	
117-99 Fringe Benefits (See 112-00)	No	
119-00 ART DEPARTMENT		
119-02 Production Designer	Yes	
119-04 Art Director & Assistants	Yes	
119-06 Set Designers	Yes	
119-08 Illustrators	Yes	
119-10 In-State Hire	Yes	
119-12 Storyboard Artist	Yes	
119-14 Production Assistants	Yes	
119-16 Blue Printing	Yes	
119-18 Stock Units/Backings	Yes	
119-20 Purchases & Supplies	Yes	
119-22 Processing	Yes	
119-24 Research Materials	Yes	
119-26 Rentals	Yes	
119-28 Equipment	Yes	
119-30 Car & Box Rentals	Yes	
119-99 Fringe Benefits (See 112-00)	No	
121-00 SET CONSTRUCTION		
121-02 Construction Coordinators	Yes	
121-04 Construction Foremen	Yes	
121-06 Stage Set Construction Labor	Yes	
121-08 Location Set Construction Labor	Yes	
121-14 Stage Set Striking Labor	Yes	
121-18 Location Set Striking Labor	Yes	
121-22 Set Restoration	Yes	
121-24 Fold & Hold Sets	Yes	
121-26 Greens Purchase	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
125-42 Helicopter Rental	Yes	
125-44 Box Rentals	Yes	
125-99 Fringe Benefits (See 112-00)	No	
127-00 ELECTRICAL		
127-02 Chief Lighting Technician	Yes	
127-04 Lighting Assistant & Technicians	Yes	
127-06 Rig & Strike	Yes	
127-08 General Operator	Yes	
127-10 General Assistants	Yes	
127-12 Special Equipment Operator	Yes	
127-14 Electric Hookup	Yes	
127-16 Current Stabilization/Device	Yes	
127-18 Loss & Damage	No	
127-20 Purchase -- Expendables, Gels, etc.	Yes	
127-22 Globes & Carbons	Yes	
127-24 Rentals	Yes	
127-26 Electric Package	Yes	
127-28 Stage Package	Yes	
127-30 Rigging Package	Yes	
127-32 Additional Equipment	Yes	
127-34 Specialty Lighting	Yes	
127-36 Generator Rentals	Yes	
127-38 Box Rentals	Yes	
127-99 Fringe Benefits (See 112-00)	No	
129-00 SET DRESSING		
129-02 Set Decorator	Yes	
129-04 Leadman/Buyer	Yes	
129-06 Set Dressing Labor	Yes	
129-08 Drapery/Carpet	Yes	
129-10 Loss, Damage, Cleaning	Yes	
129-12 Manufacturing/Materials	Yes	
129-14 Set Dress Purchase & Materials	Yes	
129-16 Fixtures	Yes	
129-18 Rentals	Yes	
129-20 Rentals - All Sets	Yes	
129-22 Car & Box Rentals	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
135-14 Miniature Expenses	Yes	
135-16 Computer Graphics	Yes	
135-18 Equipment Rental	Yes	
135-99 Fringe Benefits (See 112-00)	No	
139-00 WARDROBE		
139-02 Costume Designer	Yes	
139-04 Designer Staff	Yes	
139-06 Wardrobe Labor	Yes	
139-08 Costumers & Assistants	Yes	
139-10 Cleaning & Dyeing	Yes	
139-12 Loss & Damage	No	
139-14 Alterations & Repairs	Yes	
139-16 Allowance	Yes	
139-18 Purchases & Rentals	Yes	
139-20 Car & Box Rentals	Yes	
139-22 Research	Yes	
139-24 Expendables	Yes	
139-26 Washing Machine & Dryer	Yes	
139-28 Shop Set-Up	Yes	
139-30 Polaroid or Digital (Continuity)	Yes	
139-99 Fringe Benefits (See 112-00)	No	
141-00 MAKEUP & HAIRDRESSING		
141-02 Makeup Artist	Yes	
141-04 Key Makeup	Yes	
141-06 Additional Makeup	Yes	
141-08 Additional Hairstylists	Yes	
141-10 Makeup & Hairdressing Supplies	Yes	
141-12 Chair Rental	Yes	
141-14 Wigs Purchase/Rentals	Yes	
141-16 Appliances	Yes	
141-18 Box Rentals	Yes	
141-99 Fringe Benefits (See 112-00)	No	
143-00 PRODUCTION SOUND		
143-02 Mixer	Yes	
143-04 Boom Operator	Yes	
143-06 Additional Labor Sound	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
145-48 Cleaning	Yes	
145-50 Art Department Office	Yes	
145-52 Set Dec/Props Warehouse	Yes	
145-54 Construction Mill	Yes	
145-56 Telephone/Postage	Yes	
145-58 Install Phone Systems	Yes	
145-60 Phone Charges	No	
145-62 Cell Charges	No	
145-64 Office Equipment Rental	Yes	
145-99 Fringe Benefits (See 112-00)	No	
147-00 VIDEO TAPE/DIGITAL		
147-02 Supervision	Yes	
147-04 Technical Director	Yes	
147-06 Operator	Yes	
147-08 Recordist	Yes	
147-10 Additional Labor	Yes	
147-12 Purchases	Yes	
147-14 Supplies	Yes	
147-16 Rentals	Yes	
147-18 Assist Package	Yes	
147-22 Transfers	Yes	
147-24 Editing	Yes	
147-26 Contact	Yes	
147-99 Fringe Benefits (See 112-00)	No	
149-00 TRANSPORTATION		
149-02 Transportation Coordinator	Yes	
149-04 Captains	Yes	
149-06 Studio Drivers	Yes	
149-08 Location Drivers	Yes	
149-10 Loss & Damage	No	
149-12 Repairs/Maintenance	Yes	
149-14 Box Rental	Yes	
149-16 Car Wash for Production Vehicles Only	Yes	
149-18 Pickup Service in Sarasota County Only	Yes	
149-20 Taxis Not for Personal Use	Yes	
149-22 Car Pickups in Sarasota County Only	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
155-10 Studio Shipping/Messengers	Yes	
155-12 Outside Facility in Support of Studio or Stage Use, Overflow	Yes	
155-14 Stage Use/Licensing Agreement	Yes	
155-16 Stage, Including Power/Security	Yes	
155-18 Prep/Strike	Yes	
155-20 Shoot	Yes	
155-22 Power	Yes	
155-24 Backlot Rental	Yes	
155-26 Dressing Room Rental	Yes	
155-28 Parking Space Rental	Yes	
155-30 Prep - Parking	Yes	
155-32 Shoot - Parking	Yes	
155-34 Other Studio Facilities	Yes	
155-36 Studio Personnel Charges Only if Related Directly to Production or Post Production Activities, Sites	Yes	
155-38 Dumpsters, Cleaning Only if Related Directly to Production or Post Production Activities, Sites	Yes	
156-00 AUDIENCE RELATIONS		
156-02 Audience	No	
156-04 Talent	No	
156-06 Bleachers/Drapes	No	
156-08 Food/Drink	No	
156-10 Transport	No	
156-99 Fringe Benefits (See 112-00)	No	
157-00 SECOND UNIT		
157-02 Second Unit Director	Yes	
157-04 Cast Talent	Yes	
157-06 Production Staff	Yes	
157-08 Camera	Yes	
157-10 Art Department	Yes	
157-12 Construction	Yes	
157-14 Special Effects	Yes	
157-16 Set Operations	Yes	
157-18 Electrical	Yes	
157-20 Set Dressing	Yes	
157-22 Props	Yes	
157-24 Pic Vehicles & Animals	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
165-24 ADR Editing	Yes	
165-26 Production Assistant	Yes	
165-28 Negative Cutting	Yes	
165-30 Music Editors	Yes	
165-32 Post Ship/Messenger	Yes	
165-34 Travel & Living Expenses	No	
165-35 Meals	Yes	
165-36 Continuity Expenses	Yes	
165-38 Purchases	Yes	
165-40 Expendables	Yes	
165-42 Rentals	Yes	
165-44 Editorial Room Rentals	Yes	
165-46 Editors' KEM/Equipment	Yes	
165-48 Bins, Sync, Racks	Yes	
165-50 Lightworks System	Yes	
165-52 Equip, Deliver/Pickup	Yes	
165-54 Sound Editors' Room	Yes	
165-56 Music Editors' Room	Yes	
165-58 Other Equipment	Yes	
165-99 Fringe Benefits (See 112-00)	No	
167-00 MUSIC		
167-02 Clearances Rights are Costs of Distribution	No	
167-04 Writers	Yes	
167-06 Composers	Yes	
167-08 Supervisor	Yes	
167-10 Arrangers	Yes	
167-12 Copyists	Yes	
167-14 Pre-Score Musicians	Yes	
167-16 Underscore Musicians	Yes	
167-18 Star Vocalist	Yes	
167-20 Vocalists	Yes	
167-22 Music Editing	Yes	
167-24 Travel & Living Expenses	No	
167-25 Meals Specific to Site/Location Where Production or Post Occurs	Yes	
167-26 Purchases	Yes	
167-28 Cassettes, DVDs, CDs, Other	Yes	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
171-18 Tape Purchase	Yes	
171-20 Optical Sound Track	Yes	
171-22 Reference Print	Yes	
171-24 Protection Dupes Cost of Distribution	No	
171-26 Composite Print Cost of Distribution	No	
171-28 Laboratory Overtime	Yes	
171-30 Negative Splicing	Yes	
171-32 Answer Prints	Yes	
171-34 Check Print Cost of Distribution	No	
171-36 Interpositive Cost of Distribution	No	
171-38 Protection Master-YCM Cost of Distribution	No	
171-40 Master Positive/YCM Cost of Distribution	No	
173-00 VISUAL EFFECTS		
173-02 Visual Effects Supervisor, Assistant	Yes	
173-04 Miniatures	Yes	
173-06 Wire Removal	Yes	
173-08 Mattes	Yes	
173-10 Purchases	Yes	
173-12 Miscellaneous Expenses	Yes	
173-99 Fringe Benefits (see 112-00)	No	
175-00 TITLES, OPTICALS, INSERTS		
175-02 Main & End Titles if Using a Sarasota County Post Facility	Yes	
175-04 Title Designer, Assistant	Yes	
175-06 Optical Effects	Yes	
175-08 Inserts	Yes	
175-10 Trademarks & Rating	No	
175-12 Optical Development	Yes	
175-99 Fringe Benefits (See 112-00)	No	
179-00 FRINGE BENEFITS - POST PRODUCTION - NOT COVERED		
179-02 Pension Plan & Health and Welfare (See 112-00)	No	
179-04 Employer Taxes (See 112-00)	No	
179-06 Local Hire Fringe Benefits (See 112-00)	No	
179-08 Payroll Handling (See 112-00)	No	
181-00 INSURANCE		
181-02 Cast Insurance	No	
181-04 Negative Insurance	No	

Eligible Expenditure Category (EEC)	Eligible	Total Fee or Cost Incurred in Sarasota County (SC) from SC Vendors or Residents
191-04 Negative	No	
191-06 Extra Expenses	No	
191-08 Marine, Aircraft, etc.	No	
193-00 COMPLETION BOND		
193-02 Completion Bond(s), All Types	No	
195-00 CONTINGENCY		
195-00 Contingency	No	

SUMMARY OF AMOUNTS CLAIMED

Category Code	Amount Claimed
103-00 WRITING	
105-00 PRODUCER & STAFF	
107-00 DIRECTOR & STAFF	
109-00 TALENT	
113-00 PRODUCTION STAFF	
115-00 EXTRA TALENT	
117-00 CAMERA	
119-00 ART DEPARTMENT	
121-00 SET CONSTRUCTION	
123-00 SPECIAL EFFECTS	
125-00 SET OPERATIONS	
127-00 ELECTRICAL	
129-00 SET DRESSING	
131-00 ACTION PROPS	
133-00 PICTURE VEHICLES/ANIMALS	
135-00 SPECIAL PHOTOGRAPHY	
139-00 WARDROBE	
141-00 MAKEUP & HAIRDRESSING	
143-00 PRODUCTION SOUND	
145-00 LOCATIONS	
147-00 VIDEO TAPE/DIGITAL	
149-00 TRANSPORTATION	
151-00 PRODUCTION FILM & LAB	
153-00 TESTS	
155-00 FACILITY EXPENSES	
157-00 SECOND UNIT	
159-00 SPECIAL UNIT	

Request for Taxpayer Identification Number and Certification

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

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

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. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> 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. <input type="checkbox"/> 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
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 ►
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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), ABL accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor 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.