MSU LAW PUBLIC INTEREST LAW SOCIETY
SUMMER 2012 SCHOLARSHIP

Applications Due: Wednesday, April 25, 2012

Turn in all application materials to John Garcia in Financial Aid (Room 316). Incomplete applications will NOT be reviewed.

SELECTION CRITERIA
- The applicant must be an MSU Law rising 2L or 3L graduating before December 2012.
- The applicant must be in good standing.
- The applicant must have secured an unpaid summer internship or externship with a public interest organization and must contribute at least 150 hours to the organization over the summer.
  - Examples of public interest organizations include, but are not limited to, legal aid organizations, government agencies, and nonprofit organizations. Students who obtain positions supporting political campaigns are not eligible for consideration.
- The applicant must demonstrate their commitment towards pursuing a career in public interest law.

REQUIRED APPLICATION MATERIALS
- Application Form
- Current Résumé
- Description of Internship/Your commitment to public service – In 500 words or less, describe the nature of your internship. Please provide information about the type of work the agency engages in, what you will be contributing to the agency during your internship, and how this internship will help you achieve your goals of pursuing a career in public interest law. Also discuss your commitment to public interest work. Please provide information about how public service has been a part of your life, your past and current public interest work, and what influenced you to pursue a career in public interest law.
- Employer Verification Form
- Scholarship Contract – The scholarship recipient(s) will be required to write a statement for submission to the MSU Alumni Amicus about their internship or externship experience and how receipt of the scholarship aided them in pursuing an internship or externship in public interest law. The scholarship recipient(s) will also be required to keep a log of hours worked and obtain a verifying signature from their supervisor indicating completion of the required hours.

You must redact your name from your Résumé, Description of Internship, and Candidate Statement. These materials MUST NOT have your name on them. This will help ensure the anonymous selection of scholarship recipient(s). Please list your Student ID Number on the top of each page with redacted information.
All scholarship applications will be reviewed by a panel of three judges. This year, the PILS Executive Board and the office of financial aid worked together to find three judges outside of our law school. The judges have backgrounds in law and community service, and ties to either our university or our state.

Beginning with the 2011-2012 school year, the PILS Executive Board will select an individual from the law college to work with the panel of three judges to review applications each year. The intent is to remove PILS from any decisions affecting the selection of candidates. The PILS Executive Board may be informed of the selected judges, but may not release the names of the judges to any student for any reason.

The Office of Financial Aid will collect the applications to further remove PILS from the scholarship application process. A member of that office will assure that names are redacted from the Resume, Description of Internship, Candidate Statement (student ID number must be on these pages) and any other pages that may have the prospective winner’s name. That member will separate the packets and make copies of the Resume, Description of Internship, and Candidate Statement and distribute these materials to the judges.

Each application will be scored on a 100-point scale. The breakdown of scoring is listed below:

<table>
<thead>
<tr>
<th>Item</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer Verification Form</td>
<td>5</td>
</tr>
<tr>
<td>Scholarship Contract</td>
<td>5</td>
</tr>
<tr>
<td>Resume</td>
<td>30</td>
</tr>
<tr>
<td>Candidate Statement/Desc. Of Internship</td>
<td>70</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Each judge will be responsible for scoring each applicant’s Resume, Candidate Statement/Desc. of Internship. Considerations for judges when scoring the applications include:

- Demonstrated past commitment to public service
- Expression of future commitment to working in an area of public interest law
- Nature of the internship
- Ability of the internship to allow applicant to achieve future goals

Each applicant will receive 5 non-discretionary points for completion of the Employer Verification Form and Scholarship Contract. Applications will NOT be scored without these two items, but awarding non-discretionary points for each allows for a further check that these items are complete.
The judges will also be given a rubric to better help them follow how the Candidate Statement/Desc. of Internship should be followed. This will be weighted on a 100-point scale. The judges are to explicitly put what they gave the student on each subtopic and proportionately rate that with the 70 points allotted for Candidate Statement/Desc. of Internship. Any other questions should be sent to the Office of Financial Aid who will correspond questions to a member of the PILS E-Board.

After applications are reviewed by the judges, the Office of Financial Aid will tally the scores and declare the winner(s). This will be done by adding all three scores form the judges. If there is a tie in scoring that will affect who is awarded the scholarship(s), the Office of Financial aid will facilitate further review of those applications by the judges in order to determine the winner(s).

The amount of scholarships awarded, determined by the 2011-12 PILS E-Board, with the aid of their academic advisor and the Office of Financial Aid, will be 4 $2000 scholarships. PILS will retain the right to amend scholarship requirements and points awarded for each item in future years.

If at any time the Office of Financial Aid is unable to participate as stated above, the PILS Executive Board will appoint another staff member to fulfill those duties.
PUBLIC INTEREST LAW SOCIETY
SUMMER 2011 SCHOLARSHIP
APPLICATION FORM

Please provide the following information:

Name:__________________________________________________________________
Address:________________________________________________________________
Phone Number: __________________________________________________________
E-Mail Address: __________________________________________________________
Student ID Number: ______________________________________________________

Current Year in Law School (Circle One):  1L  2L  3L (graduating in December 2011)
Are you currently in good standing at MSU College of Law? (Circle One):  YES NO

Internship Organization: ___________________________________________________
Internship Location: _______________________________________________________

Please check off each item to ensure that all items are included in your application packet:

Current Résumé

Description of Internship/Statement – In 500 words or less, describe the nature of your internship. Please provide information about the type of work the agency engages in, what you will be contributing to the agency during your internship, and how this internship will help you achieve your goals of pursuing a career in public interest law. Also discuss your commitment to public interest work. Please provide information about how public service has been a part of your life, your past and current public interest work, and what influenced you to pursue a career in public interest law.

Employer Verification Form

Scholarship Contract – The scholarship recipient(s) will be required to write a statement for submission to the MSU Alumni Amicus about their internship or externship experience and how receipt of the scholarship aided them in pursuing an internship or externship in public interest law. The scholarship recipient(s) will also be required to keep a log of hours worked and obtain a verifying signature from their supervisor indicating completion of the required hours.

By signing below, I confirm that all of the information I have provided in the application materials is true and accurate to the best of my knowledge.

_____________________________________________  ________________________
Signature                Date
I, ________________________________, certify that _______________________ has a
(name of attorney)             (name of student)
position as an intern or extern with _________________________________________
(name of organization)
during the summer of 2012. I further certify that he or she will be working at least 150
hours over the course of the summer in an area of public interest law and will not receive
any compensation from our organization for his or her work.

____________________________________________  ________________________
Signature                Date
I, _________________________________, if selected to receive a Public Interest Law Society Summer 2012 Scholarship, agree to the following conditions:

1. I will work at least 150 hours for ___________________________________ over the course of the summer and will not receive any compensation from the organization. I will keep a log of my hours throughout my internship or externship. I will obtain a signature on this log from my supervisor verifying that I completed at least 150 hours of work for the organization.

2. I will write a 150-200 word statement about my internship or externship experience for submission to the MSU Alumni Amicus. This statement will describe my internship or externship experience and how receipt of the scholarship aided me in pursuing an internship or externship in public interest law. I understand that the MSU Alumni Amicus has the right to edit my statement for content and space, ask me to rewrite any portion of my statement, or refuse to print my statement for any reason.

3. My log of hours (with verifying signature) and statement will be submitted in hard copy to John Garcia in Financial Aid (Room 316) by September 1, 2012. My statement will also be submitted electronically to John Garcia (garcia11@law.msu.edu) by that date.

I understand that failure to abide by these conditions will require me to refund the Public Interest Law Society in full for the amount of the award I receive.

____________________________________
Print Name

____________________________________
Signature

____________________________________
Student ID Number       Date
Form W-9

Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

- Individual/sole proprietor
- C Corporation
- S Corporation
- Partnership
- Trust/estate

- Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership)

- Exempt payee

Other (see instructions)

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

Requester’s name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

Social security number

Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (TIN) and is 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.

3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are required 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 a correct TIN. See the instructions on page 4.

Signature of U.S. person

Date

General Instructions

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

Purpose of Form

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding,

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners’ share of effectively connected income.

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

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

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

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

Cat. No. 10231X

Form W-9 (Rev. 12-2011)
The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

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

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

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

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:
1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

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

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

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

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

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

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

Also see Special rules for partnerships on page 1.

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

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

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

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

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

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

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

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

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

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

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

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (referred to as identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.
Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/ disregarded entity name" line.

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

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

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

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

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, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-9.

Part II. Certification

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

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

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

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

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

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.
4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously been given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

### What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account</th>
<th>Give name and SSN or:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>Two or more individuals</td>
<td>The actual owner of the account or,</td>
</tr>
<tr>
<td>(joint account)</td>
<td>if combined funds, the first</td>
</tr>
<tr>
<td>Individual</td>
<td>individual on the account.</td>
</tr>
<tr>
<td>Custodian account of a</td>
<td>The minor</td>
</tr>
<tr>
<td>minor (Uniform Gift to</td>
<td></td>
</tr>
<tr>
<td>Minors Act)</td>
<td></td>
</tr>
<tr>
<td>a. The usual revocable</td>
<td>The grantor-trustee</td>
</tr>
<tr>
<td>savings trust (grantor is</td>
<td></td>
</tr>
<tr>
<td>also trustee)</td>
<td>The actual owner</td>
</tr>
<tr>
<td>b. So-called trust account that is not a legal or valid trust under state law</td>
<td></td>
</tr>
<tr>
<td>Sole proprietor or</td>
<td>The owner</td>
</tr>
<tr>
<td>disregarded entity</td>
<td></td>
</tr>
<tr>
<td>owned by an individual</td>
<td></td>
</tr>
<tr>
<td>Grantor trust filing under Optional Form 1096 Filing Method 1 (see Regulation section 1.671-4B(2)(A))</td>
<td>The grantor*</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account</th>
<th>Give name and EIN or:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deregarded entity not owned by an individual</td>
<td>The owner</td>
</tr>
<tr>
<td>A valid trust, estate, or pension trust</td>
<td>Legal entity</td>
</tr>
<tr>
<td>Corporation or LLC electing corporate status on Form 8832 or Form 2553</td>
<td>The corporation</td>
</tr>
<tr>
<td>Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
<tr>
<td>A broker or registered nominee</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>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</td>
<td>The public entity</td>
</tr>
<tr>
<td>Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1098 Filing Method 2 (see Regulation section 1.671-4B(2)(A))</td>
<td>The trust</td>
</tr>
</tbody>
</table>

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 or registered entity" name line. You may use either your SSN or EIN if you have, but the IRS encourages you to use your SSN.

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

5. Note. Grantor also must provide a Form W-8 to trustees of trust.

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**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 made to an IRA, Archer MSA, or HSA. The person collecting this form is required to furnish the information on the form to the IRS in accordance with this act, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, penalties must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.