



# OVERHEAD SEWER PROGRAM



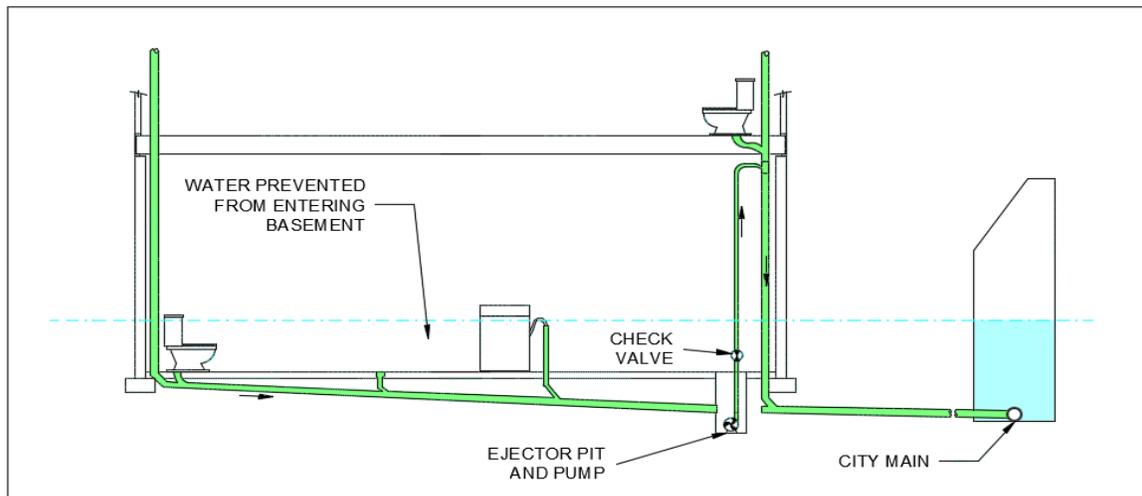
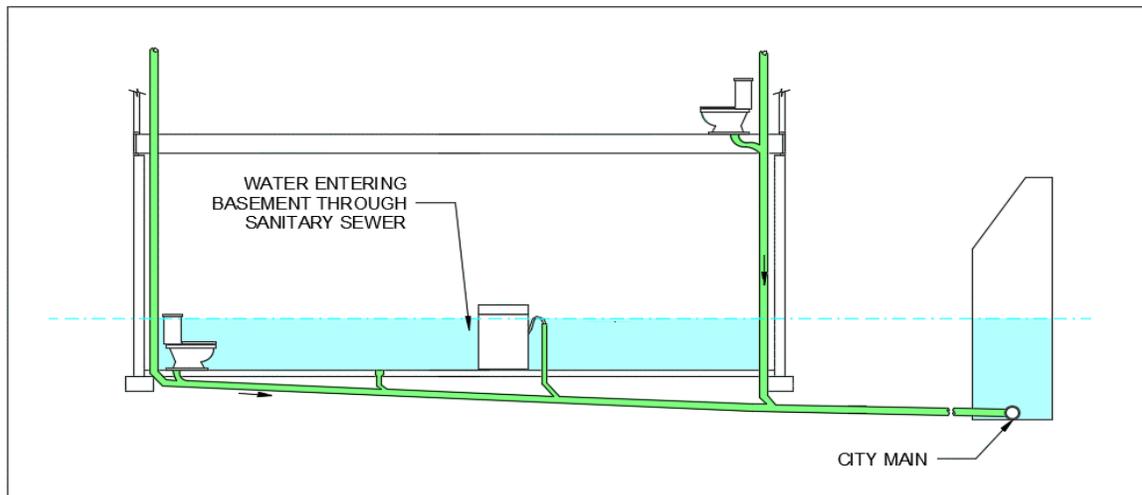
# OVERHEAD SEWER PROGRAM

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## INTRODUCTION

Sometimes the sanitary sewer system cannot handle the water received during a heavy rain or flood. Because of footing drains, loose pipe joints, or some other reason, the sewer mains become overloaded and back-up into basements and lower levels as shown on the graphic below:



No one who has experienced a sanitary sewer backup will soon forget it. In addition to the physical damage caused by sanitary sewer backups, there is a constant fear that a backup will happen again. The City of Urbana and Urbana-Champaign Sanitary District want to help families, residing in Urbana's city limits, who have had any sanitary sewer backup occurrences. Assistance is available by participating in a cost-sharing program with the City of Urbana, Urbana-Champaign Sanitary District, and property owners willing to install a sewage ejector system with overhead sewer lines, which would *essentially eliminate* (or substantially reduce) sanitary sewer backups.

## **PROGRAM DESCRIPTION**

In 1985, the City initiated a sewer benefit tax to repair and replace aging and deteriorating sanitary sewer lines. Although the City has spent approximately \$1,000,000 each year to perform work on publicly owned sanitary sewer mains, some sanitary sewer backups still occur. The City of Urbana and the Urbana-Champaign Sanitary District have developed a program to help Urbana homeowners, who still have regular sewer backups, pay for the installation of a sewage ejector system with overhead plumbing to eliminate backup problems.

To participate in the program, the property must be located within the city limits of Urbana. The property owner must complete an application and submit plans (usually prepared by the plumbing contractor) for the installation of the system to the Urbana Public Works Department for review. After the installation has been approved, the property owner will pay a licensed plumber to install the system.

After the installation is complete, the City of Urbana will conduct final inspections of the plumbing, electrical, and sewer work. Once the installation has been approved, the property owner can submit a copy of the paid receipt to the Urbana Public Works Department for partial reimbursement (up to 75% of the cost of the project, not to exceed \$5,250).

### **DISCLAIMER**

The purpose of this program is to reduce substantially the occurrence of sanitary sewer backups. An unexpected sewer collapse or obstruction, power failure, extreme weather conditions or other unforeseen factors could cause a backup. Therefore, the City does not guarantee that a sanitary sewer backup will never occur.

### **LIABILITY**

The City of Urbana assumes no responsibility for any defective work or other damage, injury or loss resulting from any act of negligence by the Contractor or property owner while installing, operating, or maintaining the sewage ejector system with overhead plumbing.

## ELIGIBILITY REQUIREMENTS

To participate in the Overhead Sewer Program, the applicant must:

- Submit proof that a sanitary sewer backup occurred. (A copy of an insurance claim or a sewer report from the City will be acceptable. Be sure to include the date(s) of the backup, information about the extent of damage resulting from the backup, and any other information you feel would be helpful in determining your eligibility.)
- Submit bids from two plumbing contractors (licensed in the State of Illinois)
- Return the application form to the Urbana Public Works Department, Engineering Division Attn: Overhead Sewer Program.

If you have any questions about overhead sewers or about obtaining quotes from licensed contractors and analyzing their proposals, please contact the Urbana Public Works Department at 384-2343. We are happy to answer any questions you may have.

## INSTALLATION PROCESS

Before authorizing the installation of the overhead sewer, the applicant should:

- Secure two bids from plumbing contractors for the overhead sewer system. **A diagram of the plumbing layout for the proposed overhead sewer system must be attached to each bid.** (The applicant may choose any qualified contractors, but the City will reimburse the applicant based upon the lowest bids of the qualified contractors.)
- Complete the application form and submit it with all bids to the Engineering Division Attn: Overhead Sewer Program at the City of Urbana Public Works Department 706 South Glover Avenue Urbana, IL 61802.
- The Engineering Division will review the application and notify applicants of their approval by mail. Once approval has been received from the City the applicant can:
  - Hire a Contractor to install the overhead sewer system.
  - The Contractor will be responsible for obtaining all required plumbing and electrical permits from the City. The Contractor shall contact the City of Urbana plumbing and electrical inspectors for final inspection of the overhead sewer system.
  - Pay the contractors for the work completed. Please keep the receipts!
- Once the installation has been completed and inspected, reimbursement for the overhead sewer will occur when the applicant submits a copy of the bills and a paid receipt to the Engineering Division Attn: Overhead Sewer Program. A W-9 is also required for reimbursement to any person or company.

The applicant will receive reimbursement for 75% of the cost of the project, up to \$5,250.

**OVERHEAD SEWER PROGRAM**  
**APPLICATION FOR REIMBURSEMENT**

**Please print or type the following information:**

Date: \_\_\_\_\_

I/We, \_\_\_\_\_,  
 am/are the property (Name of property owner)

Owner(s) and primary resident(s) of the house located at:

\_\_\_\_\_  
 (Address of property)

Urbana, Illinois \_\_\_\_\_.  
 (Zip Code)

I/We experienced sanitary sewer backups on the following dates:

<b>Date of Backup</b>	<b>Type of Damage/Extent of Damage (Include whether the backup caused water damage, how extensive the damage was.)</b>	<b>Type of Evidence Supporting the Extent of the Damage (Correspondence from the City or insurance company; photographs; cleaning bills; etc.)*</b>

\*Please attach copies of evidence. Please attach additional sheets as necessary.

Please check all of the following that apply:

- I/We submitted bids from two plumbing, which were approved by the Engineering Division.
- I/We completed \_\_\_\_\_percentage of the work by myself/ourselves and understand I/we will be reimbursed for the cost of materials and equipment rental for this portion of the project. The Engineering Division approved an itemized estimate of the project before beginning the project.

I/We understand that as part of this program, the City of Urbana assumes no liability for any defective work or other damage, injury, or loss resulting from any act or omission of the Contractor in the performance of this work.

I/We also understand that the installation of an overhead sewer is not a guarantee against future sanitary sewer backups.

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Signature of Property Owner

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Signature of Property Owner

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Please mail the application and documentation to:

Overhead Sewer Program  
Urbana Public Works Department  
706 South Glover Avenue  
Urbana, Illinois 61802

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**For Office Use Only**

- Diagram of plumbing layout approved by the Engineering Division.
- Two bids attached and application approved by Engineering Division.
- Approval letter mailed to applicant.
- The completed work was inspected and approved by the City of Urbana's Plumbing Inspector.
- The completed work was inspected and approved by the City of Urbana's Electrical Inspector.
- Payment for the completed project has been made (receipts are included).

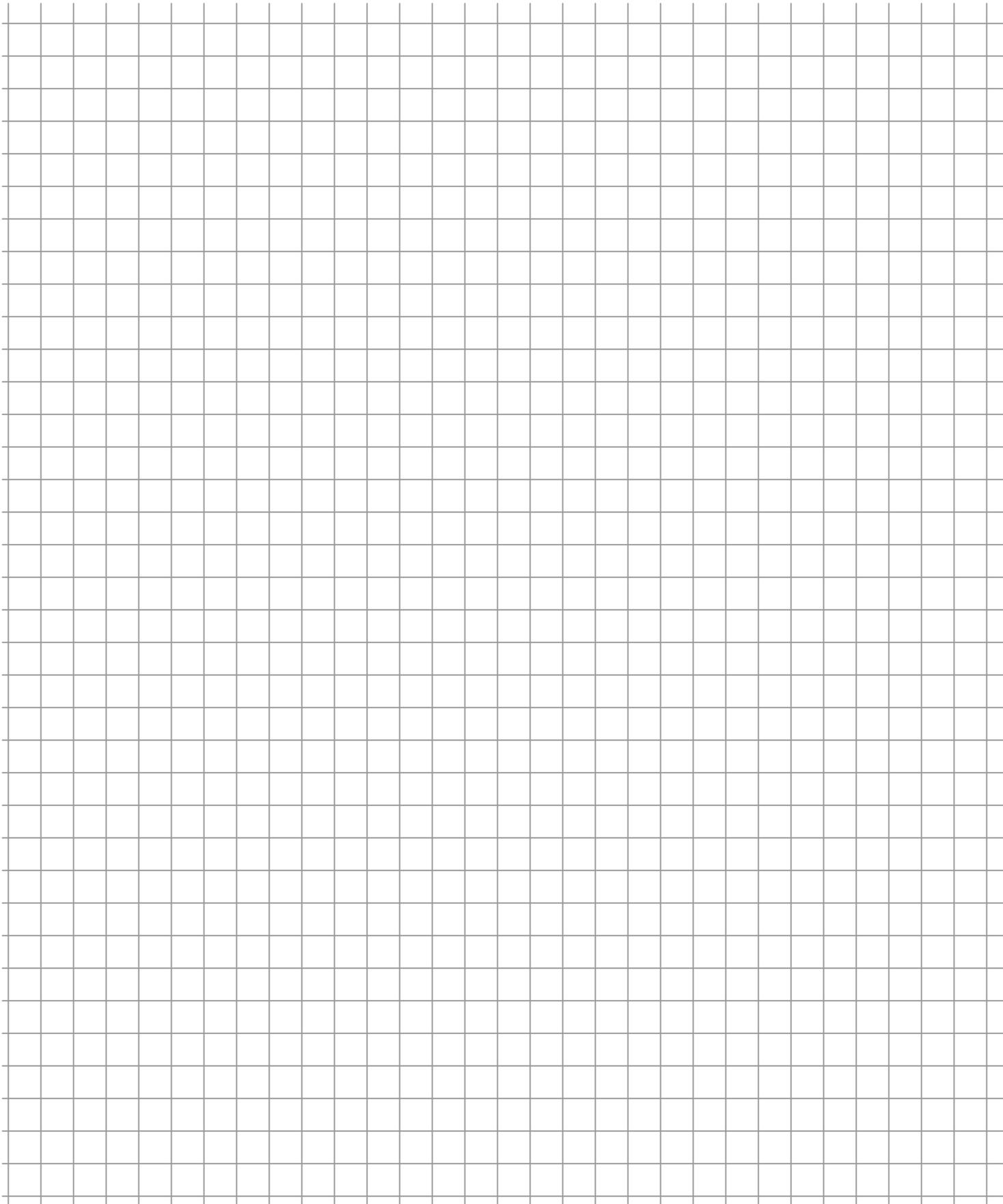
## **MINIMUM OVERHEAD SEWER SYSTEM REQUIREMENTS TO QUALIFY FOR COST SHARE PROGRAM**

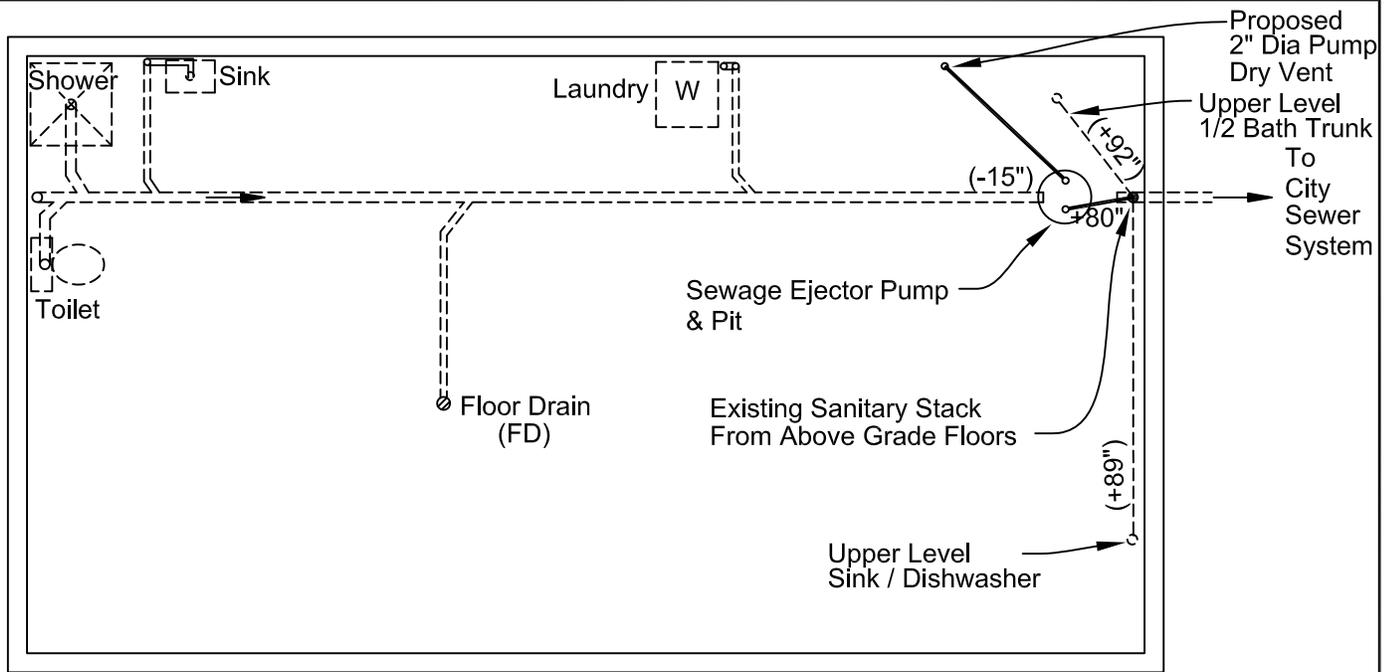
- 1) Overhead Sewer System shall pump water from below grade levels only, all above grade plumbing fixtures are required to gravity drain.
- 2) Overhead Sewer Systems shall be designed and installed in accordance with the attached details.
- 3) A battery back-up, high water and pump malfunction alarm mounted within the interior space of the residence is recommended for all installations when a pump failure could cause flooding without the owner being immediately aware of such condition (such as pumped laundry fixtures).
- 4) A sketch illustrating the proposed Overhead Sewer Installation and including the following information shall be submitted with each application:
  - a) Floor plan (not to scale) of existing lower level or basement sanitary plumbing. This Sketch shall display the location of all lower level fixtures, floor drains, and wet drains serving upper level fixtures. When needed approximate elevations of pipe may be shown in reference to basement floor, "+76" = 76" above basement floor, "-12" = 12" below basement floor. All existing items shall be shown by dashed lines. Proposed items shall be shown with continuous lines. Profile views are NOT required. (See attached sample sketches & diagrams for reference)
  - b) Proposed location of the sanitary lift station plotted on the plan of the existing. All proposed items shall be shown by solid continuous lines.
  - c) Proposed relocation of any sewer drain piping required to separate the upper (gravity) and lower (pumped) systems.
  - d) Note describing proposed pump station venting location & whether this is an existing vent or proposed new vent.
  - e) Diagram of proposed pump station and sanitary force main.
- 5) All plumbing work shall conform to current Illinois plumbing codes and acceptable practices.
- 6) All plumbing work performed within the residence or within 5' of the outside building wall must be performed by an Illinois licensed plumber.

- 7) The bid shall state in writing if the owner will need to separately perform any additional finish carpentry or other work in order to conceal any newly installed plumbing within a finished living space, upper or finished lower levels.
- 8) An exterior non-separated (House fully pumped) system can be installed only with the specific approval of the City of Urbana Engineering Division. Each installation will have to be individually reviewed and approved by engineering. Please contact the City of Urbana Engineering Division at (217) 384-2342 if an exterior, non-separated (House fully pumped) system is being considered.

### **OVERHEAD SEWER SYSTEM SKETCH CHECKLIST**

- North arrow
- Existing items shown by dashed lines
- Proposed items shown by continuous lines
- All existing lower level fixtures and drains are shown & labeled
- All existing wet drains serving upper level are shown
- Existing elevations are shown on all drain lines above lower level floor (as measured at the waste stack)
- Proposed approximate elevations of all
- Proposed location of sanitary lift station is shown
- Proposed pump venting location is shown
- Note regarding additional finish requirements (if not included in bid) to conceal proposed venting, or other piping.



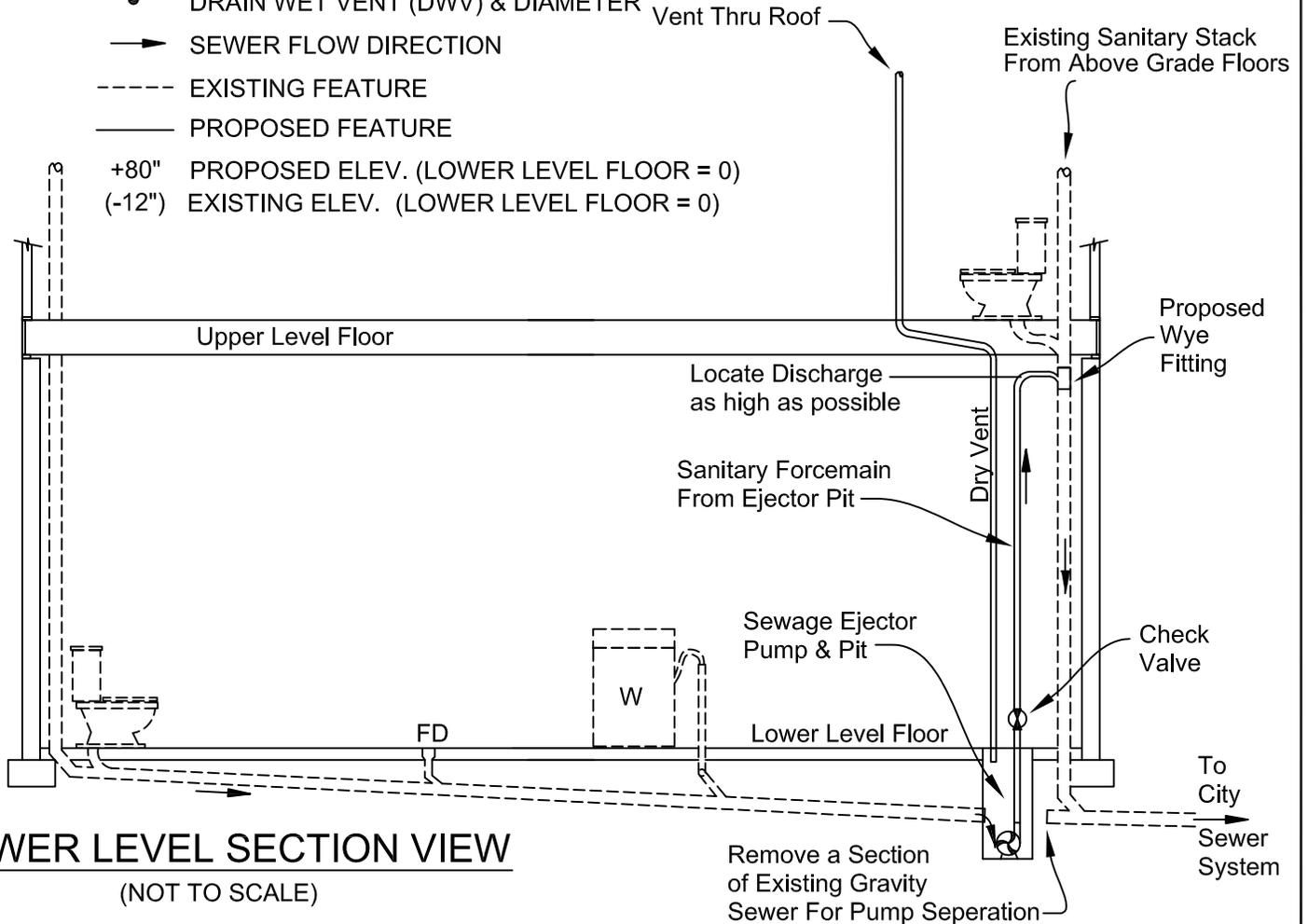


### LEGEND

- DRY VENT LOCATION
- DRAIN WET VENT (DWV) & DIAMETER
- SEWER FLOW DIRECTION
- EXISTING FEATURE
- PROPOSED FEATURE
- +80" PROPOSED ELEV. (LOWER LEVEL FLOOR = 0)
- (-12") EXISTING ELEV. (LOWER LEVEL FLOOR = 0)

### LOWER LEVEL PLAN VIEW

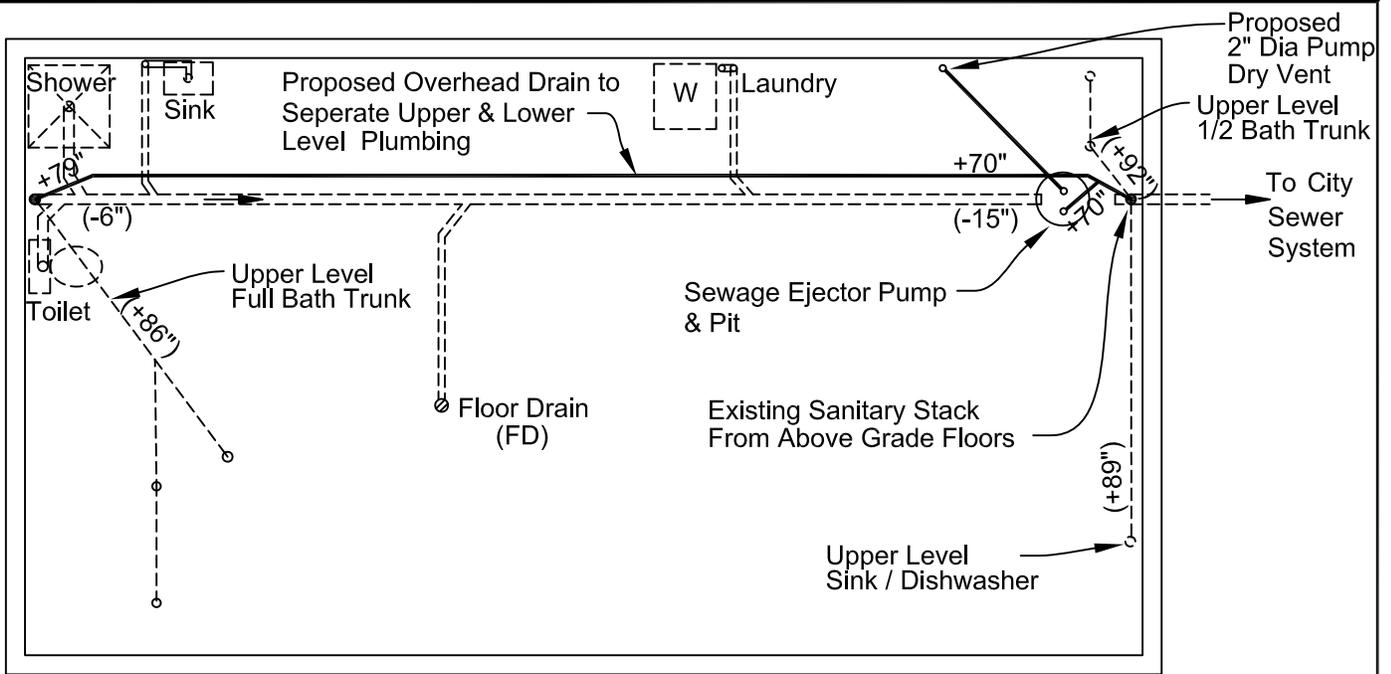
(NOT TO SCALE)



### LOWER LEVEL SECTION VIEW

(NOT TO SCALE)



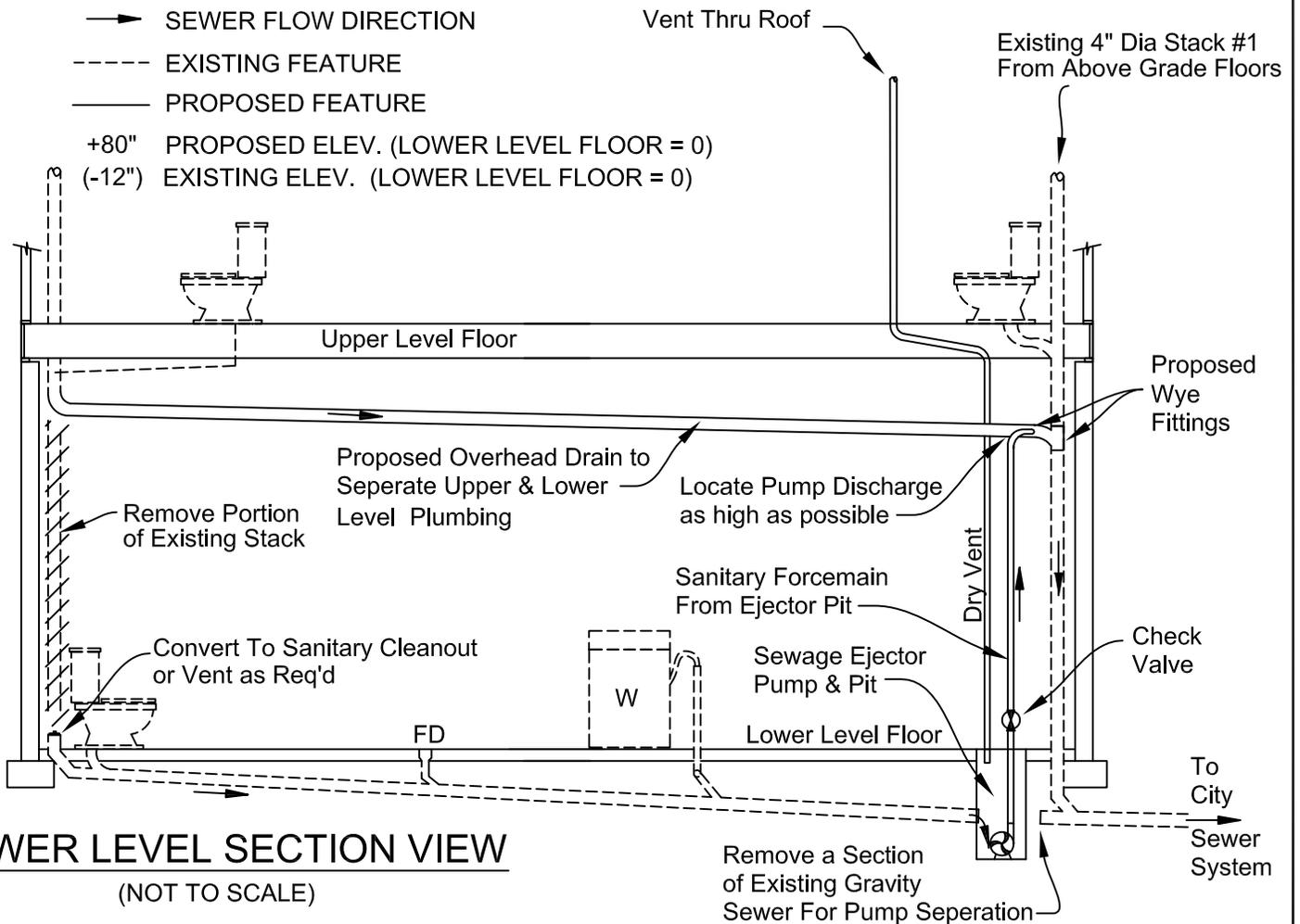


**LEGEND**

**LOWER LEVEL PLAN VIEW**

(NOT TO SCALE)

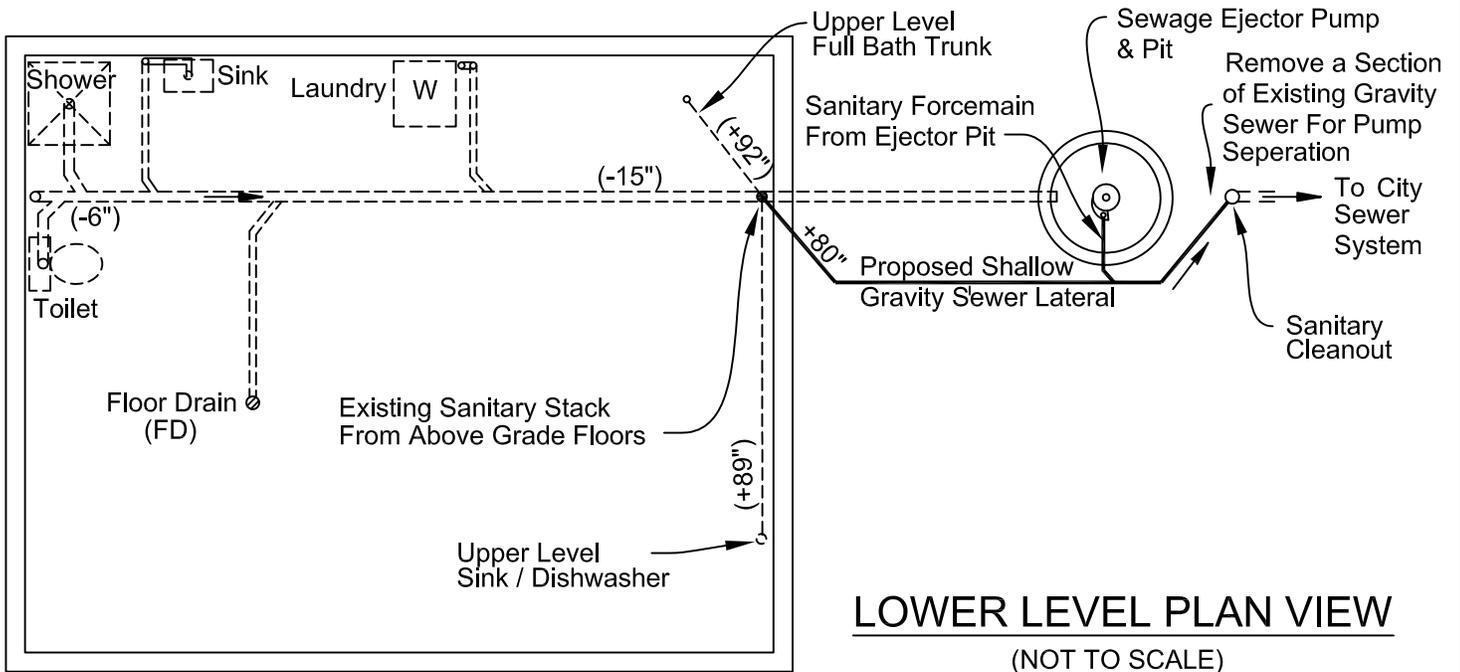
- DRY VENT LOCATION
- DRAIN WET VENT (DWV) & DIAMETER
- ➔ SEWER FLOW DIRECTION
- EXISTING FEATURE
- PROPOSED FEATURE
- +80" PROPOSED ELEV. (LOWER LEVEL FLOOR = 0)
- (-12") EXISTING ELEV. (LOWER LEVEL FLOOR = 0)



**LOWER LEVEL SECTION VIEW**

(NOT TO SCALE)

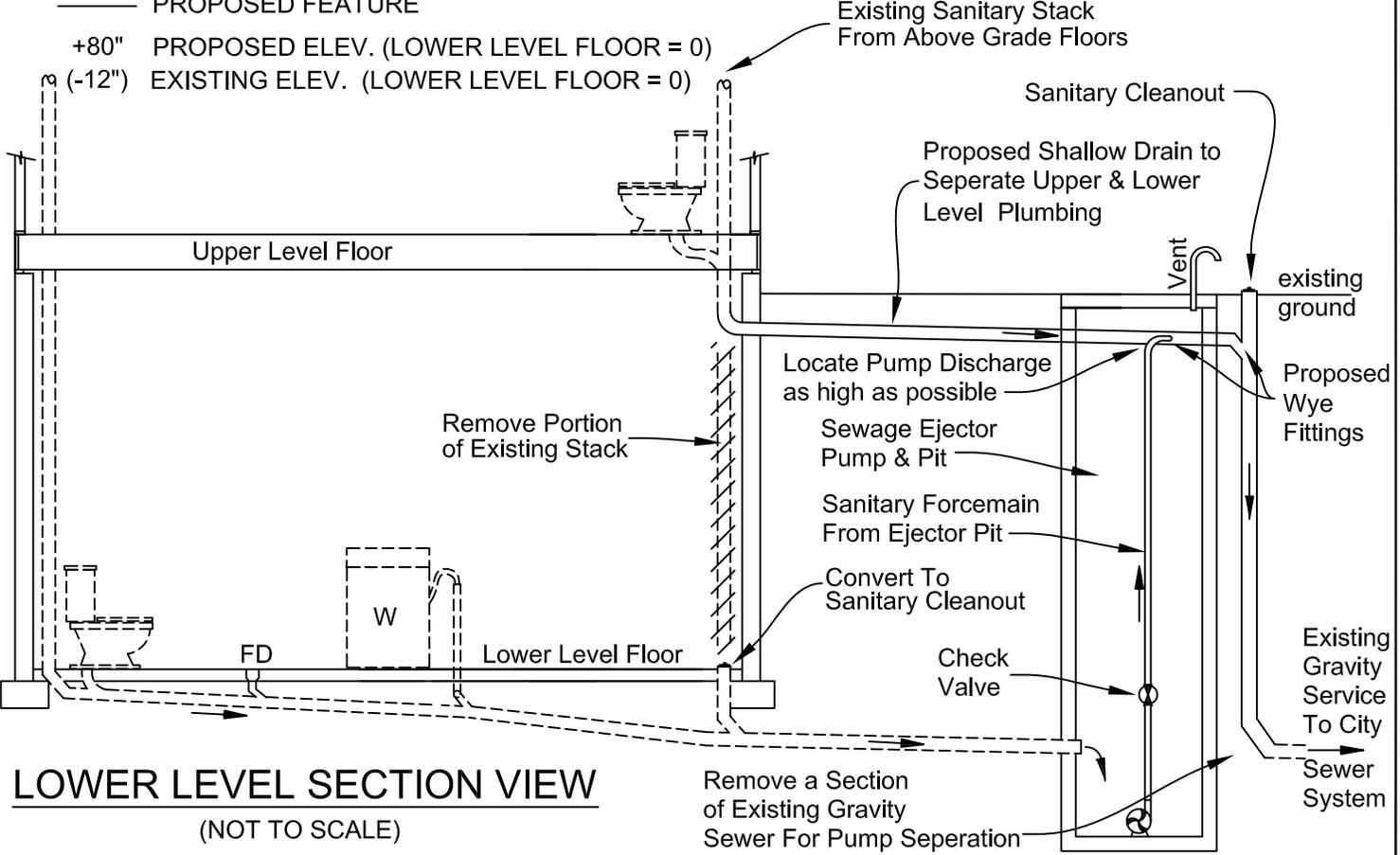




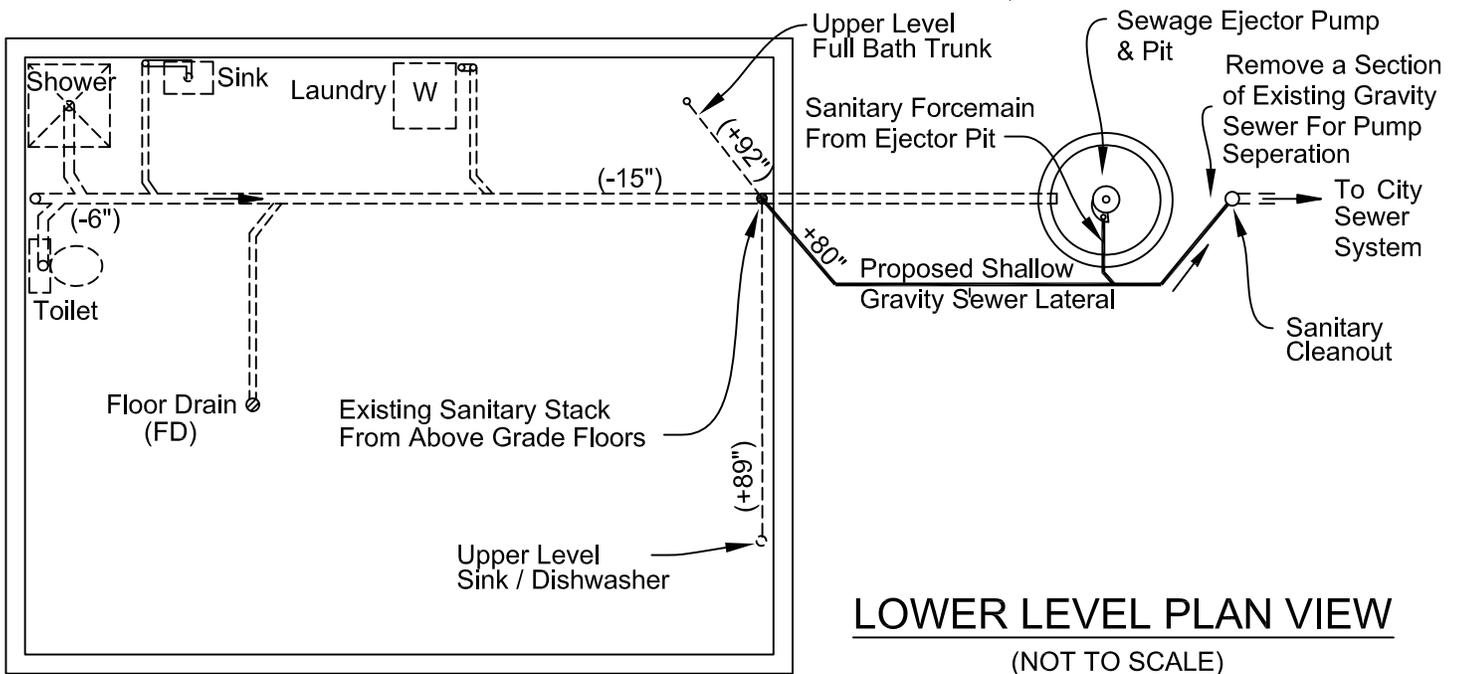
**LOWER LEVEL PLAN VIEW**  
(NOT TO SCALE)

**LEGEND**

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**LOWER LEVEL SECTION VIEW**  
(NOT TO SCALE)



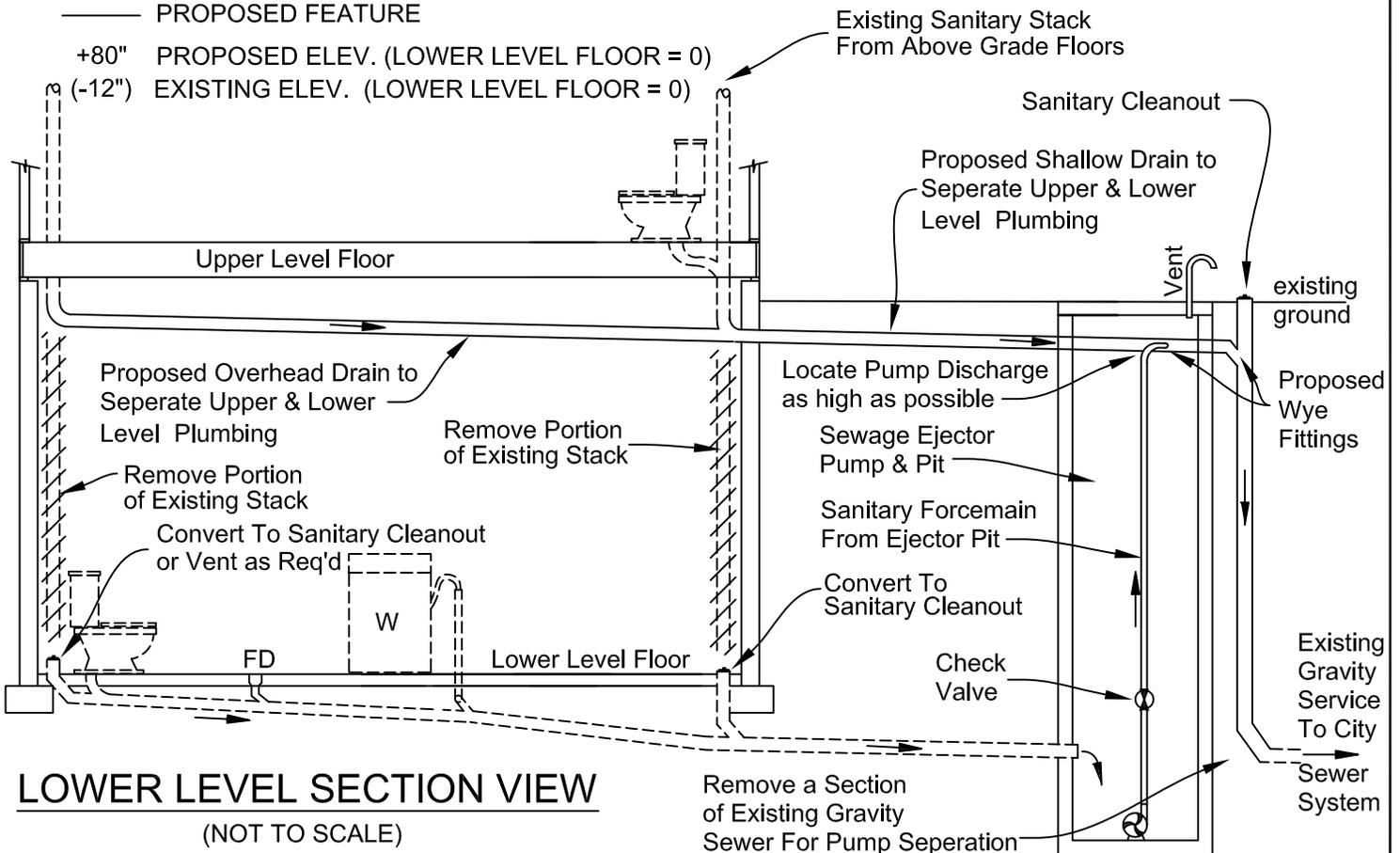
**LOWER LEVEL PLAN VIEW**  
(NOT TO SCALE)

**LEGEND**

- DRY VENT LOCATION
- DRAIN WET VENT (DWV) & DIAMETER
- ➔ SEWER FLOW DIRECTION
- EXISTING FEATURE
- PROPOSED FEATURE

**NOTE:** A High Water and Pump Malfunction Alarm shall be installed within the residence on all Exterior Sewage Ejector Systems

+80" PROPOSED ELEV. (LOWER LEVEL FLOOR = 0)  
(-12") EXISTING ELEV. (LOWER LEVEL FLOOR = 0)



**LOWER LEVEL SECTION VIEW**  
(NOT TO SCALE)



# Request for Taxpayer Identification Number and Certification

**Give form to the  
 requester. Do not  
 send to the IRS.**

<b>Print or type See Specific Instructions on page 2.</b>	Name	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ .....	
	<input type="checkbox"/> Exempt from backup withholding	
	Address (number, street, and apt. or suite no.)	
City, state, and ZIP code		
List account number(s) here (optional)		
Requester's name and address (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. 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								
or								
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 (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. person (including a U.S. resident alien).

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

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

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

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

**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.

**Foreign person.** If you are a foreign person, use the appropriate Form W-8 (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 recipient 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 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 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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**.

## 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 social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, 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 social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business 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" line.

**Note:** *You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).*

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business 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.*

**Exempt payees.** Backup withholding is **not required** on any payments made to the following payees:

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

Other payees that **may be exempt** from backup withholding include:

6. A corporation;
7. A foreign central bank of issue;
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;

- 9. A futures commission merchant registered with the Commodity Futures Trading Commission;
- 10. A real estate investment trust;
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940;
- 12. A common trust fund operated by a bank under section 584(a);
- 13. A financial institution;
- 14. A middleman known in the investment community as a nominee or custodian; or
- 15. A trust exempt from tax under section 664 or described in section 4947.

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

If the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for <b>9</b>
Broker transactions	Exempt recipients <b>1</b> through <b>13</b> . Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients <b>1</b> through <b>5</b>
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients <b>1</b> through <b>7</b> <sup>2</sup>

<sup>1</sup> See **Form 1099-MISC**, Miscellaneous Income, and its instructions.  
<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are **not exempt** from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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 on-line at [www.ssa.gov/online/ss5.html](http://www.ssa.gov/online/ss5.html). 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

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

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

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

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** on page 2.

**Signature requirements.** Complete the certification as indicated in 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 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 or Archer MSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

<sup>3</sup> **You must show your individual name**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal 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.)

**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.*

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

