

Information for the Professional

Please complete the following form and mail/fax the completed form to the Employer who hired you. Employers are required by law to obtain this form's information when they are making a reportable payment to you. If you do not provide the Employer who hired you with this form's information, your payments may be subject to a 31% federal income tax backup withholding. Also, if you do not provide the Employer who hired you with this information, you may be subject to a \$50 penalty imposed by the Internal Revenue Service under section 6723.

Federal law on backup withholding preempts any state or local law remedies, such as any right to a mechanic's lien. If you do not furnish a valid TIN, or if you are subject to backup withholding, the payer is required to withhold 31% of its payment to you. Backup withholding is not a failure to pay you. It is an advance tax payment. You should report all back up withholding as a credit for taxes paid on your federal income tax return.

How to Complete this Form

You must complete sections 1 and 3. Only complete section 2 if you are exempt from Form 1099 reporting.

1. Fill out ONE of the following: Part A (Individual), Part B (Sole Proprietor), Part C (Partnership), or Part D (Corporation).

Part A (Individual):

Individual's Full Name _____ Individual's Social Security # _____ (_____) - _____ - _____
 Individual's Phone Number _____

Part B (Sole Proprietor): A sole proprietorship may have a "Doing Business As" trade name, but the legal name is the name of the business owner.

Owner's Full Name _____ Individual's Social Security # _____ (_____) - _____ - _____
 Individual's Phone Number _____

Business or Trade Name _____ Employer Identification # _____

Part C (Partnership): A partnership may have a "Doing Business As" trade name and/or a name based on the names of the partners.

Name of First Owner or Partner _____ Partnership's Employer Identification # _____ (_____) - _____ - _____
 Partnership's Phone Number _____

Partnership's Name on IRS Records (see IRS mailing label) _____

Part D (Corporation): A corporation may use an abbreviated name or its initials, but the legal name is the name on the articles of incorporation.

Legal Name of Corporation or Entity _____ Employer Identification # _____ (_____) - _____ - _____
 Employer's Phone Number _____

2. Exemption:

- Check here if you are exempt from Form 1099 reporting.
- Check your qualifying exemption reason:**
 - Corporation
 - Tax Exempt Charity under 501 (a), or IRA
 - The United States or any of its agencies or instrumentalities
 - A state, the District of Columbia, a possession of the United States, or any of their political subdivision
 - A foreign government or any of its political subdivisions

3. Certification: I certify under penalty of perjury that the Taxpayer Name and Identification Number I have provided is correct.

Person completing this form (Name): _____

Signature: _____

Date: _____ Phone Number: (_____) - _____ - _____