

**OFFICE OF ATTORNEY GENERAL
COMMUNITY DRUG ABUSE
PREVENTION GRANT PROGRAM**

**Fiscal Year 2008- 2009
APPLICATION**



**TOM CORBETT
ATTORNEY GENERAL**



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

MEMORANDUM

TO: Community Drug Abuse Prevention Grant Application Recipients

FROM: Becky Myers
Executive Director
Community Drug Abuse Prevention Grant Program

RE: Community Drug Abuse Prevention Grant Application

The Office of Attorney General (OAG) Grant Program is funded from the OAG's share of the United States Department of Justice forfeiture funds and from the Substance Abuse Education and Demand Reduction Fund established by Act 198 of 2002. It is the policy of the OAG and the Department of Justice to:

1. Collect **original, itemized receipts** from the grant program recipients prior to providing reimbursement.
2. Reimburse the grant program recipients. The Office of Attorney General **does not** provide advanced or up-front funding to the grant program recipients.

If you should have any questions, please feel free to contact me at (717) 787-3391.



COMMONWEALTH OF PENNSYLVANIA
OFFICE OF ATTORNEY GENERAL

**ATTORNEY GENERAL'S
POLICY ON DRUG ABUSE MESSAGES TO YOUTH**

- Young people need to hear adults speak out against illegal drugs. Preventing drug abuse is the responsibility of everyone. Each of us should have “zero tolerance” of illegal drug use and take a strong stand to oppose it.
- There is no such thing as “responsible” or “recreational” use of illegal drugs. Occasional abusers risk criminal prosecution and further destructive addiction.
- Individuals who abuse drugs should be helped to become drug free. Treatment should be encouraged, but abusers should not be excused from responsibility for their illegal actions.
- Alcohol use among minors and abuse among adults should be confronted and never excused. There is no such thing as responsible use of alcohol for anyone under the legal drinking age.
- Marijuana possession or use must be strongly opposed and remain a criminal offense. Research has revealed increasing evidence of marijuana’s destructive effects on the brain, immune system, lungs and reproductive system. Marijuana is the single best predictor of other future illegal drug use.
- Use of illegal drugs is wrong and unacceptable. Each individual has a responsibility to society to keep our state strong and free from drug abuse.
- Drug prevention and education go hand in hand with strict drug law enforcement. The message must be clear and consistent: Drugs have a destructive impact on society as well as on the individual, and the law is a direct expression of society’s intolerance towards drugs. Drug education should inform young people of the destructive personal consequences of drug use.

The following terms are misleading, detrimental and should be avoided.

“Experimental Use” – Drug users do not experiment with drugs as a scientist experiments with substances in a laboratory; drug users risk their lives and their future with no control over drug purity, type or drug effects. Such use might better be described as “gambling with drugs.”

“Social Use” – Drugs destroy families and friendships and are directly linked to the vast majority of all crimes.

“Recreational Use” – Using drugs is not a form of recreation.

“Mood Altering” – Drugs affect brain chemistry in order to operate and are “mind altering,” not mood altering.

“Soft Drug(s)” – No illegal drug is “soft” on the human body or condition; each drug has its own destructive impact on individuals and society.

“Victimless Crime” – Drug abuse victimizes everyone: Users and their loved ones, taxpayers, crime victims and employers. Drug proceeds often feed organized crime and international terrorists.

OFFICE OF ATTORNEY GENERAL TOM CORBETT: COMMUNITY DRUG ABUSE PREVENTION GRANT PROGRAM

GRANT GUIDELINES

PURPOSE

The Community Drug Abuse Prevention Grant Program supports the commitment of Attorney General Tom Corbett to assist parent and community organizations in their efforts to prevent drug and alcohol abuse in Pennsylvania and promote adherence to the Commonwealth's drug and alcohol laws.

The goals of the program are:

- To address public attitudes and perceptions – especially among children – toward the use of illegal drugs and alcohol and related law enforcement activity.
- To prevent substance abuse by encouraging interaction, collaboration and cooperation among community groups, parents, educators, students, businesses and law enforcement agencies.
- To help develop and expand community groups and grassroots organizations dedicated to fighting drug and alcohol abuse.
- To facilitate drug and alcohol training and education for community and parent groups.

ELIGIBILITY

The activity, to be eligible for funding, *MUST* be a drug abuse prevention or demand reduction program that is community based and serves a valid law enforcement purpose.

The group must be a private, non-profit organization pursuant to 26 U.S.C. § 501 (c)(3) or (4), or a state, county or local governmental department or agency.

Parent groups committed to changing the attitudes and perceptions of the public toward the misuse of drugs and alcohol are eligible for grants.

The Office of Attorney General (OAG) Community Drug Abuse Prevention Grant Program will not award a grant to any project promoting or supporting “responsible use.” Attorney General Tom Corbett strongly believes that there is no such thing as responsible use of alcohol for minors, and that illicit drugs can never be used responsibly by anyone. All programs funded by the OAG Community Drug Abuse Prevention Grant Program must adhere to the objectives outlined in the Attorney General's Policy on Drug Abuse Messages to Youth (a copy of which is included in this application). Projects strongly representing and fostering awareness of the **legal** consequences of drug and alcohol misuse for both minors and adults are encouraged.

Each applicant should show matching funds from non-grant resources, unless the applicant can show extenuating circumstances. The OAG Community Drug Abuse Prevention Grant Program strongly suggests a minimum of 10 percent in matching funds. Grants will range from \$50 to \$1,000. Special action by the Office of Attorney General's Grant Review Committee will be required for any grant award over \$1,000.

OFFICE OF ATTORNEY GENERAL TOM CORBETT: COMMUNITY DRUG ABUSE PREVENTION GRANT PROGRAM

GRANT GUIDELINES

FORMAT

Applications for a grant must adhere to the following format:

- ◆ Use forms provided by the Office of Attorney General and complete in full.
 - Basic information (Form GA-1)
 - Description of the activity, purposes, results expected, evaluation plan and utilization of resources (Form GA-2)
 - Complete budget breakdown showing matching non-grant resources (Form GA-3)
 - Assurances (Form GA-4)
 - Details of community support for the project (including letters of reference)
 - Completed IRS Form W-9

SPECIAL REQUIREMENTS

1. School Curriculum – The OAG drafted and then supported the mandatory drug and alcohol curriculum for grades K-12 in all 501 Pennsylvania school districts. Mandatory K-12 drug education is the law in Pennsylvania; therefore schools will not be eligible for grant monies to purchase drug curriculum. Our primary objective is to support and enhance the operation of volunteer community prevention groups and programs.
2. Coordinated Projects – To encourage the coordinated efforts of organizations that promote drug and alcohol awareness through networking, coordinated projects from two or more organizations will receive priority over single-organization projects.
3. Quantity of Grants Per Group – No group shall receive more than two grants in a fiscal year; no group shall receive more than \$1,000 in grant funds in any one year (unless special action is taken by the Office of Attorney General's Grant Review Committee).

REPORTS AND RECORDS

The applicant is **required** to submit an accomplishment report within sixty days of the conclusion of the project. Included in this report should be information relating to the number of individuals who benefited from the project, copies of newspaper articles and any other information relative to the success of the project.

Furthermore, in order for the applicant to receive reimbursement, please be aware that original, itemized receipts will be required. Do not send receipts with this application. Upon the OAG's approval of your application a *Request for Reimbursement* form (GA-5) and a photocopy of your completed *Budget Breakdown For Project* (GA-3) will be forwarded to the applicant. You will then be required to complete the *Request for Reimbursement* form, attach your receipts and return the entire package to the OAG. Upon receipt, the OAG will review the package and forward a check to the applicant within a few weeks time (usually no more than three to six weeks). More detailed information regarding the reimbursement process will be forwarded to the applicant along with their approval letter.

OFFICE OF ATTORNEY GENERAL TOM CORBETT: COMMUNITY DRUG ABUSE PREVENTION GRANT PROGRAM

GRANT GUIDELINES

REVIEW

Completed grant applications will be reviewed and approved or disapproved by the Office of Attorney General Grant Review Committee. The Executive Director of the OAG Community Drug Abuse Prevention Grant Program will process all applications and grants. The decision of the Grant Review Committee shall be final.

Applications will be judged based upon a variety of factors including, but not limited to the following:

- ◆ The project or program supports a law enforcement perspective and an adherence to drug laws.
- ◆ The goals and/or objectives are realistic, achievable, specific and comprehensive.
- ◆ Letters of support are included which give evidence of community support and involvement with the applicant's organization and/or proposed project or program.
- ◆ The budget offers proof of accountability, is reasonable and specific, and does not include staff salaries. Supplantation is not permissible.
- ◆ The project or program is creative, innovative and has potential application to other organizations and situations.
- ◆ The project or program is likely to produce measurable success in the school or community.

For further information or guidance, contact the Executive Director of the Community Drug Abuse Prevention Grant Program.

Becky Myers
Executive Director
Community Drug Abuse Prevention Grant Program
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Harrisburg, PA 17120
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**OFFICE OF ATTORNEY GENERAL TOM CORBETT
COMMUNITY DRUG ABUSE PREVENTION GRANT PROGRAM**

**GRANT APPLICATION
Form GA-1**

1. Project Title	2. Federal ID or Social Security Number
3. Name of Organization	4. Project Director or Organization Contact
5. Address of Organization County: _____	6. Official Title of Director
	7. Home Address of Official (No. 4)
8. Phone # of Organization Ext. _____ Ext. _____	9. Phone # of Official Day Ext. _____ Eve. Ext. _____
10. a. Amount Requested \$ _____ b. Date by which reimbursement is requested _____	11. Duration of Project a. Starting Date _____ b. Completion Date _____
12. Check Appropriate Boxes Below When Completed and Enclosed:	
<input type="checkbox"/> Proposal Narrative (Form GA-2) <input type="checkbox"/> Budget Breakdown (Form GA-3)	
<input type="checkbox"/> Grant Assurances (Form GA-4) <input type="checkbox"/> Letters of Support	
<input type="checkbox"/> IRS Form W-9	

OAG Use Only – To be filled out by Executive Director

Approved: _____ Signature of Authorized Official	_____ Title	_____ Date
Award to: _____		
Maximum Grant Award Payment: \$ _____		
Account Code: 6029800000-1411309110-66009000		

GRANT APPLICATION
Form GA-2

PLEASE TYPE OR PRINT CLEARLY

1. Goals or objectives of project:

2. Organization's or applicant's history and description:

3. Targeted problem and/or need:

4. Planned approach to attack problem or fulfill need:

5. Specifically, how will this grant be utilized, and how will this use further the goals and objectives of the project:

6. Explain how/why this plan will encourage adherence to drug laws and support for law enforcement efforts:

7. Identify all agencies, organizations, civic clubs, etc., who will assist in this project. Note primary party who will carry out grant project:

8. How will this project discourage the use of drugs or alcohol in your community or schools:

9. Describe how the community and/or school age youth will benefit by this project:

10. List the names of board members, or other members of your organization who are participating in this project, along with a brief description of their involvement:

Name _____ Title _____ Phone _____

Address _____

Involvement _____

Name _____ Title _____ Phone _____

Address _____

Involvement _____

GRANT APPLICATION
Form GA-3

BUDGET BREAKDOWN FOR PROJECT

NAME OF ORGANIZATION:	FEDERAL ID OR SSN#: _____			
A. Purchases (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
B. Rentals (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
C. Contractual Services (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
D. Other Expenses (List)	NON-GRANT RESOURCES	GRANT REQUEST	TOTAL COST	APPROVED AMOUNT*
1. _____				
2. _____				
3. _____				
4. _____				
Subtotals				
Totals				

**To be filled out by OAG only*

GRANT APPLICATION
Form GA-4

GRANT ASSURANCES

The applicant assures and certifies with respect to the grant that:

1. Applicant has read Attorney General Tom Corbett's Policy on Drug Abuse Messages to Youth and agrees to promote and abide by all aspects of that policy.
2. Applicant possesses legal authority to apply for the grant and a motion, resolution or similar action has been duly adopted or passed as an official act of the applicant's governing body, authorizing the filing of an application, including all understandings and assurances contained therein, and directing and authorizing the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.
3. Applicant will comply with all federal and Commonwealth laws in that no person shall, on the grounds of race, color, sex, national origin, religion or disability be excluded from participation in, be denied benefits of, or otherwise subjected to discrimination under the program for which the applicant is requesting a grant from the Office of Attorney General (OAG).
4. Applicant acknowledges that no officer, director, trustee or fiduciary of the applicant has been convicted of a felony offense under state or federal law or convicted of any drug offense. As a condition of the awarding of this grant, the Applicant, its officers, directors, and/or key employees, as the case may be, and as determined by the OAG, agree to cooperate in the conduct of a criminal background check by the OAG and the successful completion of same.
5. Applicant will give to the Commonwealth of Pennsylvania the access to and the right to examine all records, books and documents related to the grant.
6. If the grant funds are used in a manner other than as set forth in this application or the assurances certified to in this document are determined to be false, the applicant and the members of its governing body agree to repay the full amount of the grant to the Office of Attorney General upon demand.

Signature _____ Date _____

Title _____

Request for Taxpayer Identification Number and Certification

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

**Print or type
See Specific Instructions on page 2**

Name (as shown on your income tax return)	
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.)	Requester's name and address (optional)
City, state, and ZIP code	
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 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.

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

Social security number								
			+					
or								
Employer identification number								
			+					

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- 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.)

Sign Here	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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 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 to Form W-9 that specifies the following five items:

- The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
- The treaty article addressing the income.
- 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 28% of such payments (after December 31, 2002). 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. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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 9
Broker transactions	Exempt recipients 1 through 13. 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 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

² 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 online at www.socialsecurity.gov/online/ss-5.pdf. 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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.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 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, 4, 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, 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)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
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

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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ 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 or HSA. 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, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% 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.