

Directive to Administrators (Specify which administrators)		WAD (Wednesday) Publication Date	WAD Notice Number	No. of Pages
All School Site Administrators		March 10, 2010		1 of 15
WAD Title (Limit to 4-6 Words)			Date Due (if applicable)	Not Applicable After
Grant Application for the Alliance for a Healthier Generation			April 30, 2010	April 30, 2010
From	Title	Signature		Telephone
Meyla Ruwin (Cabinet member or approved by one below)	Senior Executive Director, Student Support Services			415.242.2615
Inform:				
(x) Certificated Staff (x) Classified Staff (x) Parents (x) Post on Bulletin Board Other _____				
<p>Administrative Directive</p> <p>A Funding Opportunity that is Available to all SFUSD Schools</p> <p>WHAT: Grant Application for the Alliance for a Healthier Generation – Healthy Schools Program</p> <ul style="list-style-type: none"> • Thanks to a generous donation, the Alliance for a Healthier Generation’s Healthy Schools Program is offering seed grants (up to \$5,000.00/site) to sites that have not yet received this grant. • The grant will provide support in the areas of nutrition, physical activity and staff wellness. <p>WHO: SFUSD Principals</p> <p>WHEN: All grant applications must be submitted by Friday, April 30, 2010.</p> <p>WHY: To meet the state wellness mandate, become a member of the Alliance for a Healthier Generation’s Healthy Schools Program and create healthier school environments for students and staff.</p> <p>Benefits of becoming a member of the Healthy Schools Program include:</p> <ul style="list-style-type: none"> • National Recognition to help your school community celebrate small victories and big successes in their efforts to create a healthier school environment • Customized Support to help create a healthier school environment, through a Healthy Schools Program staff member, available by phone and email • Implementation Support and Tools to help your school achieve lasting change in their efforts to create a healthier school environment • Networking Opportunities with schools across the country who share similar goals in health • An Extensive Resource Database that includes quality resources, grant opportunities and discounts on tools, to assist in implementing healthy changes that promote physical activity and healthy eating in your school <p>HOW: To learn how you can join the Healthy Schools Program and qualify for funding, please see attached grant application, scoring guide, and W-9. If you have any questions, contact Beth Graham by phone at 843-213-1135 or by e-mail at Beth.Graham@HealthierGeneration.org.</p>				
Approved	Cabinet Member Trish Bascom	Title Associate Superintendent, Student Support Services	Signature	
SAN FRANCISCO UNIFIED SCHOOL DISTRICT – WEEKLY ADMINISTRATIVE DIRECTIVE (WAD)				



1-888-KID-HLTH
www.HealthierGeneration.org

IMPLEMENTATION GRANT APPLICATION

FOR THE

ALLIANCE FOR A HEALTHIER GENERATION HEALTHY SCHOOLS PROGRAM

APPLICATION DEADLINE:

Friday, April 30, 2010

by 5:00 p.m. (PST)

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Email, Fax or Mail Completed Grant Application To:

Andrew Malone

1200 NW Naito Parkway, Suite 220

Portland, Oregon 97209

Email: andrew.malone@healthiergeneration.org

Fax: 503-233-4464



School Profile Page

NOTE: The information below must be submitted with all applications.

School Name	
Street Address	
City, State Zip Code	
Telephone Number	
Grant Contact Name	
Grant Contact Email Address	
Date	
Healthy Schools Program Contact: for information/assistance	Beth Graham, National Network Manager Email: Beth.graham@healthiergeneration.org Phone: (843) 213-1135
Amount of Request (Up to \$5,000)	
Approximate Number of Students	
Approximate Number of Employees	
If working with Content Manager(s), list the names of Content Managers that provided consultation	

Principal Name	
Principal Email Address	
Required - Principal Signature	



Healthy Schools Program

I. About this Grant

The Healthy Schools Program strongly believes that a healthy school environment should not require financial sacrifices. The Alliance for a Healthier Generation has developed innovative solutions that will help overcome resource constraints and ensure school budgets are not adversely impacted. This grant seeks to support schools with seed funds to implement and sustain a healthier school environment.

II. Program Background

The Healthy Schools Program (HSP) was launched by the Alliance for a Healthier Generation (Alliance), spearheaded by the American Heart Association (AHA) and the William J. Clinton Foundation (WCF) with funding from The Robert Wood Johnson Foundation (RWJF). The HSP is one of four major initiatives of the Alliance, which has set a goal to reduce the nationwide prevalence of childhood obesity by 2015. Funding is providing to support the implementation of the Healthy Schools Program in **San Francisco Unified School District**.

Additional information on the Healthy Schools Program can be found at www.HealthierGeneration.org.

III. Estimated Range of Awards

The Alliance for a Healthier Generation will award grants of up to \$5,000.

IV. Application Process

Due Date: Applications may be submitted by email, fax or mail to **Andrew Malone** at the information below. All applications must be postmarked on or before 5:00 p.m. Pacific Standard Time (PST) on **April 30, 2010**, to be eligible for review.

Andrew Malone
Information Coordinator
1200 NW Naito Parkway, Suite 220
Portland, Oregon 97209
Email: andrew.malone@healthiergeneration.org
Fax: 503-233-4464

Confirmation of Receipt of Application: You will receive an email confirmation acknowledging the receipt of your application.

Review: Applications will be submitted for grant review established through the Healthy Schools Program and evaluated against each school's Prioritization Chart, Action Plan and Budget Narrative.



Announcement: Results of the application process will be made on **May 21, 2010**.

Contracts: Principals of the schools granted an award will be asked to sign a Letter of Acceptance which will accompany the grant award letter.

Grant Period: One year from the date that the grant funds are awarded.

Payment and Reporting: Payment will be disbursed after the return of the signed Letter of Acceptance and W9 form. Each school will be required to complete a short report about the results of the proposed project by **June 1, 2011**.

V. Grant Guidelines

Proposed use of these funds must be related to at least one of the three following focus areas included in the school's Action Plan and ***must move the school toward at least one of the criteria in the Healthy Schools Program Framework.***

- Physical Activity
- Healthy Eating
- School Employee Wellness

Steps to completing this Implementation Grant application:

1. The School Wellness Council creates an Action Plan based on their school's Prioritization Chart (this Chart is generated from the Inventory answers recorded on our website, www.HealthierGeneration.org).
2. The School Wellness Council uses Healthy Schools Program resources to ensure that their plans are based on proven best practices.
 - Content Managers are available for consultation
 - Resource Database and toolkits are on www.HealthierGeneration.org)
 - Implementation Grant Tip sheets to assist schools in identifying effective steps to implementing their priority actions on their Action Plan.
3. The School Wellness Council completes this Implementation Grant application to explain how they will use the grant funds to implement one or more priority Action Steps on their Action Plan.



Restrictions:

- Eligible applicants are all **San Francisco Unified School District** Schools who are participating in the **Healthy Schools Program** during the 2010-2011 school year.
- If your application includes equipment costs, they may not exceed 50% of direct costs and should be used exclusively for this program.
- Applicants may designate up to \$500 of the grant funds to offer a stipend to a coordinator, whose responsibilities will be to coordinate and support the implementation of the proposed activities as part of their school's Action Plan.
- Services must be provided within the school environment (includes before and after school activities).
- Funds must be used after they are received. Funds cannot be applied to services rendered before the grant funds were received.



CHECKLIST TO SUCCESSFULLY COMPLETE IMPLEMENTATION GRANT APPLICATION

- Convene a School Wellness Council to complete the Inventory to appraise your school's current health policies, practices and programs within the Healthy Schools Framework
- Analyze your school's Inventory results (prioritization chart) and identify key priorities for improving your school's environment to promote physical activity and healthy eating with your School Wellness Council.
- Develop your school's Action Plan to address key priorities that are important, feasible, and sustainable with your School Wellness Council.
- Consult with a Healthy Schools' Content Manager for recommendations and ensure implementation plans are aligned with the Healthy Schools Framework for creating a healthy school environment.
- Consult with Beth Graham, National Network Manager, for assistance and to identify resources to support the implementation of your school's Action Plan.
- Complete the Healthy Schools Action Plan to identify steps for achieving key priorities, who will be the lead, resources needed to implement priority actions, and evidence of successful implementation.
- Consult with **Beth Graham, National Network Manager**, to review your action plan, budget narrative and Implementation Grant application before submitting to the Alliance's Healthy Schools Program. Email: Beth.graham@healthiergeneration.org; Phone: (843) 213-1135
- Submit all of the following documents with your completed Implementation Grant Application:
 - ⇒ Completed School Profile page
 - ⇒ School Wellness Council roster of members
 - ⇒ Completed Action Plan
 - ⇒ Complete Budget Narrative
 - ⇒ District/school's W9 Form

Submit completed Implementation Grant Application to **Andrew Malone by April 30, 2010 by 5pm Pacific Time.**

Andrew Malone

Information Coordinator

1200 NW Naito Parkway, Suite 220

Portland, Oregon 97209

Email: andrew.malone@healthiergeneration.org

Fax: 503-233-4464



VI. Implementation Grant Application Format

All documents listed above must be completed and submitted as one document to the Healthy Schools Program Information Coordinator.

- School Profile page
- School Wellness Council roster of participating members
- Fully completed Action Plan that outlines priority action steps, steps to achievement, lead person responsible, timeline, resources, and evidence of successful implementation. Please use action plan template provided on our website, www.HealthierGeneration.org
- Budget narrative which lists how your school will spend the up to **\$5,000** implementation grant funds. This budget must be used to fund programs and activities that are listed on your Action Plan. Please be sure your expenditures align with the restrictions listed at the beginning of this application. Please use budget narrative template provided with this Implementation grant application.
- District/school's W9 form



BUDGET NARRATIVE

- Align implementation steps/activities that are being funded with your school's Action Plan
- Provide clear description for each step/activity that funding is being requested
- Provide a total funding request

Action Step	Description of Funding Request	Funding Amount
<ul style="list-style-type: none"> • Identify which priority action is being supported by this funding request 	<ul style="list-style-type: none"> • Describe the implementation step or activity being funded and how it supports the achievement of your school's priority action step. 	
Example:		
<p>A school employee wellness needs assessment has been conducted with staff.</p>	<p>Conduct a staff needs assessment on school employee wellness by distributing paper or electronic copies of the assessment.</p> <ul style="list-style-type: none"> • Purchase a one-month subscription (\$20) to an online survey (i.e. Survey Monkey or Zoomerang) to conduct a staff needs/interest assessment and analyze the results. • Purchase 5 incentives to offer as a reward for completing needs assessment. 	<p>Survey Monkey = \$20</p> <p>5 Incentives = \$150</p>
Total funding request:		



1-888-KID-HLTH
www.HealthierGeneration.org

ABOUT US

Working to eliminate childhood obesity and inspire all young people in the United States to develop lifelong, healthy habits.

Founded in 2005 by the American Heart Association and William J. Clinton Foundation, the Alliance for a Healthier Generation is leading the charge against the childhood obesity epidemic by engaging directly with industry leaders, educators, parents, healthcare professionals and—most importantly—kids. The goal of the Alliance is to reduce the nationwide prevalence of childhood obesity by 2015 and to inspire young people to develop lifelong, healthy habits.

There is no single cause and no single solution for childhood obesity. As a result, the Alliance works to positively affect all the places that can make a difference in a child's health including homes, schools, doctor's offices and communities.

By engaging and activating the leaders who can transform the environments and communities that nurture our children, the Alliance for a Healthier Generation has been able to affect change including:

- ▶ Supporting more than 7,800 schools in all 50 states to transform their environments to be places where physical activity and healthier foods are more available to more than 4.8 million students before, during and after school.
- ▶ Activating more than 2.2 million teens and tweens to commit to eat better, move more and serve as leaders among their peers.
- ▶ Integrating engaging health messages and resources into afterschool and faith-based programs, youth clubs, parks, recreational facilities and dozens of other organizations that play an essential role in encouraging youth to live healthier lives.
- ▶ Building a coalition of major health insurers, employers and national medical associations to provide more than one million children with access to at least four follow up visits with their primary care provider and at least four follow up visits with a registered dietitian each year as a part of their regular health insurance benefits.
- ▶ Brokering voluntary agreements with the food, beverage, snack and dairy industries to reduce calories and portions sold to kids in schools; agreements that have contributed to a 58 percent reduction in total beverage calories shipped to U.S. schools between 2004 and 2008.



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.

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.)

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:

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.

In 3 above, 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.

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.

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.

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 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:

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 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,
2. You do not certify your TIN when required (see the Part II instructions on page 4 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 regarding partnerships* on page 1.

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" 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

¹ See 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. 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.) Also see *Special rules regarding partnerships* on page 1.

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, the District of Columbia, and U.S. possessions 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.