PUBLIC SERVICE ANNOUNCEMENT

Non-Gaming Per Capita and IRS W9 Form

- The information below provides guidance and information to Tohono O’odham members in completing the IRS W9 Form required to make Non-Gaming Per Capita payments.
- Attached is a SAMPLE of a completed IRS W9 Form for your Information and use.
- An IRS W9 Form is required to be completed and submitted/mailed to the Tohono O’odham Enrollment Office along with your Adult Verification Form. Delays in processing your non-gaming per capita payment will occur if you do not return a completed W9 Form.
- The W9 provides your certification that your taxpayer identification number (TIN) is accurate and you are not subject to backup withholding*.
- Your name entered on the form should be identical to your name on your social security card.
- Your signature should also be identical to your name on your social security card.
- Call the Enrollment Office for any questions at (520) 383-8700.

*What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 dividend accounts opened after 1983 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).
Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

1. Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
   John M. Doe

2. Business name/disregarded entity name, if different from above.

3. Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.
   - Individual/self-employed or single-member LLC
   - Corporation
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C-C corporation, S-C corporation, P-Partnership) (Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.)
   - Other (see instructions) (If so, requestor's name and address (optional))

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 8)
   - Exempt payee code (if any)
   - Exemption from FATCA reporting code (if any)
   (Apply to accounts maintained outside the U.S.)

Print or type

Specific Instructions on page 3.

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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN later.

Note: If the account is in more than one name, see the instructions for line 1. Also see what Name and Number To Give the Requester 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. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any), indicating that I am exempt from FATCA reporting is correct.

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 not reported 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, payment of principal of debt, contributions to an individual retirement arrangement, see rent哀 the instructions for Part I, later.

Sign Here
Signature of U.S. person

Date

10/28/2020

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1098-S (proceeds from real estate transactions)
- Form 1099-K (merchandise and third party network transactions)
- Form 1098 (home mortgage interest), 1098-T (student loan interest), 1098-T (tuition)
- Form 1099-G (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.