The Botanic Garden of Smith College

Lyman Plant House
College Lane
Northampton, MA 01063

(413) 585-2740
garden@smith.edu
www.smith.edu/garden

Teachers’ Resource Guide 2009-10

The Botanic Garden of Smith College was founded over one hundred years ago by L. Clarke Seelye, the College’s first president, who expressed his hope that the whole campus could be developed as a botanic garden so that it might be of scientific as well as aesthetic value. The landscape architecture firm of Frederick Law Olmsted, of Central Park fame, was enlisted to create that plan.

The spirit of this concept has persisted at Smith College since that time and remains basic to our purpose. Today the Botanic Garden serves as a living museum of plants native to New England and areas all around the globe. Our goals are education, research, display, and conservation. The Garden encompasses the Lyman Conservatory and the 125 contiguous acre college campus with a variety of specialty gardens, which contain over 7000 labeled and mapped plants.

Visit Our Website: http://www.smith.edu/garden

Find out more about the Botanic Garden of Smith College and our current exhibitions. Explore our collections with a virtual tour and be sure to check out the Kid’s Corner link on our home page.

We guarantee you will learn something new!
Visit & Tour Information

General Hours and Fees

The Lyman Conservatory is open daily from 8:30 AM - 4:00 PM. Admission is free, although donations are always appreciated.

Group Visits and Tours

We welcome group visits with advance reservations — email us at garden@smith.edu or call 413-585-2742. Please reserve your guided tour at least four weeks in advance. Even if you do not want a guided tour, any group visit must be scheduled at least two weeks in advance.

Tours are led by trained volunteer interpreters. When you contact us, please tell us the number of people in your group, the date, time, length of your visit, your address, email and phone number, and any specific areas you wish to visit or topics you want to cover.

General tours of the greenhouses last approximately 45 minutes to one hour and cover the highlights of our plant collection. You may wish to allow additional time to look around on your own after the tour. In addition to general tours, we also offer specialized and thematic tours, which can be tailored to your group. Tours of the outdoor collections may also be arranged.

Tour Times

Tours are available on Tuesdays, Wednesday mornings, Thursdays, or Fridays. No tours may be scheduled on Mondays or on Wednesday afternoons.

Our busiest times of the year for school tours are April, May, and June. Make your reservations early so you are not disappointed!

We do NOT offer tours during the annual Fall Chrysanthemum Show, November 7-22, 2009, the Spring Bulb Show, March 6-21, 2010, or during the weeks of Smith College commencement and reunion, May 11-23, 2010.

Bus Subsidies

The Botanic Garden offers subsidies for bus transportation to help defray school transportation costs. Funding is provided by The Friends of the Botanic Garden. We will cover costs up to $125 per bus trip to a limited number of schools each year. All bus subsidies must be requested at the time of tour reservation. Subsidies are granted on a first come, first served basis. We encourage teachers to schedule your visits as early as possible. When you receive a subsidy, it will be up to you to make the arrangements with your bus company and to have the bill sent to the Botanic Garden. We cannot issue payment until after the trip is taken. Bus subsidy forms are available online at: http://www.smith.edu/garden/Home/Bus_Form.pdf

Tour Confirmation

Once your tour is scheduled with the Botanic Garden, you will receive a confirmation letter from us. Please review this carefully to make sure all the information is correct. Please note that we schedule our tours independently from the Smith College Art Museum and you should receive a separate confirmation from the museum.
Cancellation Policy

If you need to cancel your tour, please notify us at least a week in advance. While tours for schools are free, we will bill you a $25 cancellation fee for tours cancelled less than a week before the scheduled date. In the case of an emergency or a snow day, we will waive this fee.

Group Size

Guides generally tour 12-15 people. We can, however, divide a group of 30 between two guides. If your group is larger than 40, please consider splitting the group and sending half to another location, and then switching. The Smith College Art Museum also offers tours for school groups, (413- 585-3109). Other options are the Northampton Historical Society and A 2 Z Science & Nature Store. Please note that all arrangements for other tours are NOT handled by the Botanic Garden.

Chaperones

For school and children's groups, we require:

1 Adult for every 5 students ages 4-6
1 Adult for every 7 students ages 7-10
1 Adult for every 10 students over the age of 10

Chaperones should be familiar with the Botanic Garden rules, and we expect their assistance in reminding students of the rules and maintaining discipline. Please distribute the guidelines on the next page to the chaperones accompanying you.

Students must be well supervised at all times. Please have students wear nametags. We have found it to be very helpful if guides can address students by name. We will take the time to write out name tags if they are not already wearing them.

Botanic Garden Rules and Safety

The Botanic Garden is a living plant museum. Please have your group maintain a quiet and orderly atmosphere during their tour. We request that visitors:

- Do not touch the plants in the conservatory or outside gardens
- Do not run in the greenhouses
- Do not bring food or drink into the greenhouses
- Do not pick up anything from the floor of the greenhouses

Some people may have allergies or sensitivities to particular plants. Please be aware of anyone in your group who has a history of sensitivity to plants, or to a heavily humid, warm atmosphere. This may be a problem for someone with asthma or other respiratory problems or with a heart condition. Please watch your step as floors may be wet and slippery and there may be hoses or other materials across walkways. We cannot supply medications or first aid.

Accessibility

There is a handicapped parking space. We have two accessible entrances and wheelchair accessible bathrooms. All but one of the greenhouses is wheelchair accessible. Please contact us for the best wheelchair routes through the greenhouses. For other special needs please call in advance.
Thank you for accompanying your group on its visit today.

SOME HELPFUL REMINDERS

♦ Chaperones must stay with students at all times.
   This applies to groups of all ages, including high-school students.

♦ Turn off all cell phones.

♦ Please be respectful of the tour guides.
   They are also volunteering their time today. Please refrain from talking while they are speaking.

♦ Respect those in your group and other visitors.
   Treat students with respect and recognize them as individuals. Please be considerate of other visitors in the garden.

♦ Botanic Garden Rules and Safety:
   ➢ Do not touch the plants in the conservatory
   ➢ No running in the greenhouses
   ➢ No food or drink in the greenhouses
   ➢ View and enjoy, but do not pick anything
   ➢ Use caution on wet walkways and watch out for hoses
   ➢ Do not touch exhibit panels

Thank You!

www.smith.edu/garden
Exhibition Gallery

The Church Exhibition Gallery features changing educational displays that may be of interest to your group. Call ahead or visit our website — www.smith.edu/garden — to learn about the current exhibit, and to obtain materials relevant to the exhibit.

Lunch

Unfortunately, we do not have any indoor areas suitable for school groups to have lunch. In nice weather you may bring bagged lunches and eat on the campus lawns. **Picnicking is NOT permitted in the Systematics Garden, Rock Garden, Capen Garden, the President’s House Gardens or the Japanese Garden.** Please be sure to collect all your trash and take it with you. Thank you!

Directions From I-91

**From the south,** take the first Northampton exit (#18). At the light at the end of the exit ramp turn left onto Route 5 and follow into Northampton to Route 9 (Main Street). Turn left and follow to College Lane (Sign: Main Entrance Smith College), left onto College Lane and the Botanic Garden will be ahead on your left.

**From the north,** take Exit 20 and go straight on King Street to Route 9 (Main Street - the Hotel Northampton will be on your right). Take a right onto Main Street and follow directions above.

Parking

We can accommodate groups that arrive in a single large tour bus or in smaller vehicles. **Buses or vans may park temporarily to discharge passengers in front of Lyman Plant House on College Lane.** Longer term parking for buses is at the stables parking lot — down to the end of College Lane, right onto Route 66, and left into the stables lot. There is visitor parking for two cars in front of the Lyman Plant House, plus one handicapped parking space, although these spaces are frequently filled. Other **parking is available on Elm Street, but you should allow 15-20 minutes to find a place.** Campus parking lots are available for public use on weekends and evenings only. The Smith

Lyman Conservatory Highlights

Conservatory Collection

Dating from 1895 there are 12,000 square feet under glass with approximately 1500 different plants. Two special shows are featured annually: the Spring Bulb Show in the first two weeks of March and the Autumn Chrysanthemum Show during the first two weeks in November.

Succulent House

The plant collection here represents flora from deserts and other arid regions of the world. Here students can examine the adaptations that these plants have made to survive in their harsh environments. Don’t miss the living stones and the elephant’s foot!

Palm House

Step into this room and you’ll feel like you’re in the jungle! Tropical plants fill this room with life. Be sure to notice the plants whose products students may be familiar with, such as coffee, cacao, banana, rubber, and a variety of spices.
Cool Temperate House
Plants here can’t survive outside in freezing weather but they don’t need a tropical climate either. The greenhouse is divided into four sections, each representing a region of the world that has areas with a temperate climate—Asia, Latin America, Africa, and Australia.

Warm Temperate House
The plants in this greenhouse mostly come from tropical and subtropical climates where winters don’t exist or are very mild. Look for the sensitive plant, which will fold its leaves when you touch it gently. You can also see insectivorous plants, such as the Venus fly trap and the pitcher plant, as well as many common houseplants.

Stove House
The stove house is home to our collection of orchids, bromeliads, and aquatic plants. Notice the vanilla orchid, where we get vanilla beans, the pineapple bromeliad, rice plants, and the water lilies. You may even see a frog hopping through the pool!

Campus Gardens & Arboretum

Campus Arboretum:
Features over 1100 woody trees and shrubs spread throughout the campus.

Systematics Garden:
Plants are arranged taxonomically for study. The garden was originally laid out in 1894 and redesigned in 1980s, and displays 32 plant families, approximately 950 taxa.

Rock Garden:
Established in 1897, it contains over 1800 alpine taxa, including some threatened and endangered plants. Modeled on the Rock Garden at Kew in London, it exhibits outcrop, moraine, and scree rock formations of alpine habitats.

Ruth Brown Richardson ’13 Perennial Border:  Planted in 1984 for purely ornamental purposes, along the fence bordering College Lane.

President’s Residence Garden:
Includes a formal Herb Garden.

Wildflower and Woodland Garden:
Situated along the ravine behind the President’s House.

Japanese Garden for Reflection and Contemplation:  Designed in 1986 with the goal of creating the harmony and serenity of a traditional Japanese garden, while tying it into the New England landscape by using native flora and using local rocks. The rock compositions around the Tea Hut represent various stages in the life of Buddha.

Capen Garden:
Across Elm Street on other side of campus, used as an outdoor laboratory for horticulture students, and as a quiet garden space. It is designed as a series of outdoor garden rooms each with its own character, including a formal knot and gazebo garden.
The Botanic Garden is happy to be able to offer bus subsidies to defray your school group’s bus transportation costs. Funding is being provided by donations to The Friends of the Botanic Garden. Bus subsidies are available to any school for up to $125 per visit. Subsidies must be requested when making tour reservations for your group; if you do not let us know that you need one, we cannot guarantee the subsidy. Subsidies are granted on a first come, first served basis, so we encourage teachers to schedule their visits as early as possible, but at least four weeks in advance.

Below is a step-by-step explanation of what we need to reserve and process your bus subsidy. Remember, subsidies are available to any school for up to $125 per visit. Please read the instructions carefully, then fill out this form and send it along with the other necessary paperwork to:

The Botanic Garden of Smith College
Education Dept: Bus Subsidy
Lyman Plant House
Northampton, MA 01063

Please familiarize yourself with the process below, or pass this information along to the person who handles business and accounts-related administration at your school. This is of the utmost importance, and we greatly appreciate your assistance. If you have any questions, call (413) 585-2742.

**STEP 1 – Check over your Confirmation Form!**
Once you have booked your tour you will receive a confirmation form. If your confirmation form does not indicate that we plan to offer you a bus subsidy, and you need one, contact garden@smith.edu or (413) 585-2742 immediately. Likewise, if we have you down for a subsidy that you do not need for whatever reason, please let us know so that we can make those funds available to other needy schools.

**STEP 2 – The Paperwork to send to us!**
We can only reimburse schools or pay bus companies AFTER your group has visited the Botanic Garden. It is imperative that you collect the materials noted below and send them to: The Botanic Garden of Smith College-Bus Subsidy, Lyman Plant House, Northampton, MA 01063. We need to receive your paperwork within four weeks after your visit date, otherwise, we cannot guarantee that we will be able to process your subsidy.

- **Bus Subsidy Form:** Fill out and return the bus subsidy form (on the next page)
- **Tax ID:** If the Botanic Garden is to send the subsidy to your school or a school organization, such as a PTO, please obtain a copy of your school’s certificate of exemption or have an authorized person fill out a W-9 form. The W-9 form is available online at http://www.smith.edu/controller/fw9.pdf. If you would like us to pay the bus company directly, the bus company must submit a W-9 form.
- **Invoice:** We must have an official invoice showing the date and cost of your school visit, with the name of your school on the invoice. Without this proof of transportation costs, we have NO WAY to process your subsidy. Most bus companies will send an invoice to us directly if you request it and give them the address noted above.

**NOTE** – If the bus company you are using requires advance payment, your school or PTO should pay the bus company and we will reimburse you.
The Botanic Garden of Smith College  
Lyman Plant House, Northampton, MA 01063  
413-585-2742  
BUS SUBSIDY FORM  

Teacher Name: _______________________________ Email Address: _______________________________  
School Name: ___________________________________________________________________________  
School Address: _________________________________________________________________________  
School Phone Number: __________ Date and time of visit: _____________________________________________________________________________  
Bus Company: _________________________________________________________________________  
Institution / Individual (Payee) to be reimbursed: ___________________________________________  
Payee’s Address: ________________________________________________________________________  
Payee’s Tax ID: _________________________________________________________________________  
Certificate of Exemption / W-9 form attached: □ Yes □ No  
If we are reimbursing a school or school organization such as a PTO, do not forget to include a  
“certificate of exemption” or have an authorized person complete the enclosed W-9 form  
Return this form to:  

The Botanic Garden of Smith College  
Education Dept: Bus Subsidy  
Lyman Plant House  
Northampton, MA 01063
Form W-9
Request for Taxpayer Identification Number and Certification

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

Name

Business name, if different from above

Check appropriate box:  Individual/Sole proprietor  Corporation  Partnership  Other  Exempt from backup withholding

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

List account number(s) here (optional)

Social security number

Employer identification number

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.

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

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;
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. 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.

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.

---

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.

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

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 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, 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
   The actual owner of the account or, if combined funds, the first individual on the account
2. Two or more individuals (joint account)
   The minor
   The grantor-trustee
3. Custodian account of a minor (Uniform Gift to Minors Act)
   The actual owner
4. a. The usual revocable savings trust (grantor is also trustee)
   The owner
   The actual owner of the account
b. So-called trust account that is not a legal or valid trust under state law
5. Sole proprietorship or single-owner LLC

For this type of account: Give name and EIN of:

6. Sole proprietorship or single-owner LLC
   The owner
7. A valid trust, estate, or pension trust
   Legal entity
8. Corporate or LLC elected 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

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.