



35th Annual - Delta State University

PIG PICKIN'

September 10-11, 2021



Sanctioned by the Memphis Barbecue Network
CHAMPIONSHIP DIVISION & PATIO DIVISION

PIG PICKIN' IS A QUALIFYING EVENT
FOR THE DELTA BBQ BATTLE!



FRIDAY, SEPTEMBER 10th

6 p.m. - Midnight

Live Entertainment

"Anything But" Competition Judging

SATURDAY, SEPTEMBER 11th

6:30 a.m. - 6 p.m.

Statesmen vs. McKendree University

Barbecue Competition Judging - Championship & Patio Divisions

Live Entertainment

7th Annual Cornhole Tournament

Presentation of Barbecue Awards

People Choice Award

Sponsored by

The Delta State University Alumni Association

**DELTA STATE
UNIVERSITY** 
ALUMNI ASSOCIATION



2021 PIG PICKIN' Championship/Patio Team Application

Check **ONLY** one of the following:

Championship Team

Patio Team

Official Team Name _____

Chief Cook _____

Contact Person _____

Mailing Address _____

City/State/Zip _____

Phone (day) _____ (evening) _____

Email _____

Payment for the total entry fee must be received with application **no later than September 3, 2021.** Applications submitted are not guaranteed entrance. Delta State University reserves the rights to reject any application after spaces are full. If your application is not accepted, your money will be refunded. However, no refunds will be made once you have been accepted into the contest. Limited space is available, so apply early to secure your admittance.

For any additional information or questions contact:

- Gary Bouse, Pig Pickin' Barbecue Co-Chair, at GB4321@hotmail.com or 662-549-3776
- John Paul Gates, Barbecue Chair, at or 662-588-9888, or johnpaulgates@gmail.com
- James Forte, Pig Pickin' Staff, at jforte@deltastate.edu or 662-846-4708
- Amanda Robinson, Pig Pickin' Staff, at arobinson@deltastate.edu or 662-846-4709

I am entering this contest voluntarily and acknowledge that participation is a privilege, not a right. In exchange for the opportunity to participate Pig Pickin' 2021, I assume all risks and indemnify and release all sponsoring and/or hosting entities, including but not limited to the Memphis Barbecue Network, Delta State University Alumni Association, Delta State University and their employees, agents and volunteers from any and all liability for personal injury arising out of my or my team's participation in this event.

Complete this form and return it along with your registration fee **no later than September 3, 2021.**

Send application and entrance fee to:
Delta State University Alumni Association
c/o Pig Pickin' 2021
DSU Box 3104
Cleveland, MS 38733

I agree to abide by all the rules and regulations of Delta State University Annual Pig Pickin'.

Signature (required): _____ Date: _____

Team Application (continued)

Official Team Name: _____

CATEGORIES & FEES

Anything But Division (all teams may enter these categories) - Friday, September 10th

- Okra @ \$25 per entry # of entries _____ \$ _____
*Must provide okra
- Sausage (any-way) @ \$25 per entry # of entries _____ \$ _____

Patio Division - Saturday, September 11th

***MUST ENTER 2 CATEGORIES TO RESERVE A SITE • MUST COOK ALL 3 TO BE ELIGIBLE FOR GRAND CHAMPION**

- Pulled Pork \$75 entry \$ _____
- Pork Ribs \$75 entry \$ _____
- Pork Loin \$75 entry \$ _____

Championship Division - Saturday, September 11th

- Whole Hog \$125 entry \$ _____
- Pulled Pork \$125 entry \$ _____
- Pork Ribs \$125 entry \$ _____

Extras Port-a-John @ \$125 each \$ _____

**Teams requiring more than the standard 20 amps will need to contact John Paul Gates for arrangements.
Teams will be encouraged to bring their personal generator.

MBN Administration Fee - Required for all cooking teams \$ 15.00

**W9 Form must be completed for prize money to be received.*

TOTAL ENTRY FEES ENCLOSED:
***Make check payable to Delta State University Alumni Association** \$ _____

Yes! We will compete for Best Decorated Site - *No Entry Fee* 2021 Theme: Green & White

Team Members (all members must be listed): _____

Standard Area: 20' deep x 20' wide Standard Cooking Site - **Maximum space allowed is 40' wide.**

Requests for additional space must be justified by size of rig and/or equipment and must be made in advance.

- Size of rig: _____ Space requested: _____ Deep x _____ Wide

RV space is available BUT limited and granted on a first come, first served basis. Some electrical hook-ups - NO water hook-ups. Arrangements must be made in advance and approved by the Barbecue Chair.

RV space requested: Yes No Space required? _____ Deep x _____ Wide Electricity**? Yes No

***Electrical hook-ups greater than 20amps incur an additional \$50 fee. Contact the Barbecue Chair for requirements and reservations*

Registration: All teams must register between 7 am and 4 pm on Friday, September 10th before setting up. Special requests for alternative set up time must be approved in advance by Barbecue Chair.

Estimated time of arrival on Friday: _____



CONTEST PRIZES & JUDGING TIMES

CATEGORY PRIZES

**W9 Form must be completed for prize money to be received the day of the event.*

Category	1 st Place	2 nd Place	3 rd Place	4 th Place	5 th Place
ANYTHING BUT					
• Okra	\$75 + Plaque	\$50 + Plaque	\$25 + Plaque	n/a	n/a
• Sausage	\$75 + Plaque	\$50 + Plaque	\$25 + Plaque	n/a	n/a
PATIO					
• Pulled Pork	\$125 + Trophy	\$100 + Trophy	\$75 + Trophy	\$50 + Trophy	\$25 + Trophy
• Pork Ribs	\$125 + Trophy	\$100 + Trophy	\$75 + Trophy	\$50 + Trophy	\$25 + Trophy
• Pork Loin	\$125 + Trophy	\$100 + Trophy	\$75 + Trophy	\$50 + Trophy	\$25 + Trophy
CHAMPIONSHIP					
• Whole Hog	\$500 + Trophy	\$400 + Trophy	\$300 + Trophy	\$200 + Trophy	\$100 + Trophy
• Pulled Pork	\$500 + Trophy	\$400 + Trophy	\$300 + Trophy	\$200 + Trophy	\$100 + Trophy
• Pork Ribs	\$500 + Trophy	\$400 + Trophy	\$300 + Trophy	\$200 + Trophy	\$100 + Trophy
BEST DECORATED SITE	Plaque	n/a	n/a	n/a	n/a

PATIO GRAND CHAMPION

\$200 + Trophy (total prize package \$350)

Plus paid Patio Entry to **The Great Ruleville Roast** (equivalent to \$150 in entry fees)

CHAMPIONSHIP GRAND CHAMPION

\$700 + Trophy



CATEGORY JUDGING TIMES

	Category	Check-in Time	Judging Time
FRIDAY			
	Okra	6:15-6:30 pm	6:30 pm
	Sausage	7:00-7:15 pm	7:15 pm
SATURDAY			
	Whole Hog/Patio Pulled Pork	9:45-10 am	10 am
	Pulled Pork/Patio Pork Ribs	10:45-11 am	11 am
	Pork Ribs/Patio Pork Loin	11:45-12 pm	12 pm

Championship Finals Begin at approx. 1 p.m.

INFORMATION CHECKLIST: Mandatory Cooks Meeting: 5 pm Friday
 Tear down: Not before 5 pm Saturday Location:
 Delta State University - Statesmen Park

OFFICIAL RULES AND REGULATIONS

1. Meat for the contest may be fresh or frozen. Meat may not be precooked, sauced, spiced, injected, marinated, cured in any way, or otherwise pre-treated prior to the meat inspection. Meat must be maintained at a temperature below 40 degrees Fahrenheit prior to cooking, and at or above 145 degrees Fahrenheit after cooking. All meat must be inspected at the times set by contest organizers and prior to preparing, seasoning or cooking in any way.

Each team must prepare and cook their own meat on their own cookers on site. Any team who turns in sample meat that is not prepared and cooked on-site will be disqualified.

Teams may cook with any type of wood and/or charcoal. Other flammables (propane, compressed or liquid gas, etc.) may be used within the cooker ONLY TO START THE INITIAL FIRE. No type of flammable may be used within the cooker once the meat has been placed there. If a cooker has a built-in propane burner, the lines must be disconnected after the initial fire is started. Gas cannot be used to generate heat for the smoker. Any team who violates this rule will be disqualified from the contest. Local fire and safety laws may prevent the use of gas anywhere on the grounds at any time, and, if so, these laws shall prevail.

Electrical devices may be used within the cooker if they do not directly generate heat. Approved devices include rotisseries, fans, and delivery systems for approved fuel (i.e., pellet grills). Electric smokers, holding ovens or containers or any other devices with heat producing electrical coils are not allowed. Microwaves may be used to warm/heat sauces, but not to cook, warm, or reheat meat.

Any photos taken at the event become the property of DSU Pig Pickin' and Memphis Barbecue Network and may be used for promotional purposes.

CHAMPIONSHIP DIVISION MEAT CATEGORIES

2. The Championship official meat categories are Whole Hog, Pulled Pork, and Pork Ribs.

a. A whole hog entry is defined by Memphis Barbecue Network as an entire hog, whose dressed weight is 85 pounds or more prior to the optional removal of the head, feet and skin, and the hog must be cooked as a complete unit on one grill surface. No portion of the whole hog may be separated or removed, and returned to the grill, prior to or during the cooking process. The entry must be cooked as one whole unit until it reaches a minimal internal temperature of 145 degrees Fahrenheit.

b. A pulled pork entry is defined by Memphis Barbecue Network as the portion of the hog containing the arm bone, hind leg bone, shank bone, and/or a portion of the blade bone. A whole shoulder, a picnic shoulder, a ham, or a Boston Butt are all considered to be valid entries if they contain a portion of the bone as mentioned above. The entry must be cooked as one whole unit, bone included, until it reaches a minimal internal temperature of 145 degrees Fahrenheit. No portion of the pulled pork entry may be separated or removed, and returned to the grill, prior to or during the cooking process.

c. A pork rib entry is defined by Memphis Barbecue Network as the portion of the hog containing the ribs and classified as a spare rib or loin rib portion. Country style ribs are not a valid entry.

PATIO DIVISION MEAT CATEGORIES

3. The Patio Porker official meat categories are Pulled Pork, Pork Ribs and Pork Loin.

a. A pulled pork entry is defined by Memphis Barbecue Network as the portion of the hog containing the arm bone, hind leg bone, shank bone, and/or a portion of the blade bone. A whole shoulder, a picnic shoulder, a ham, or a Boston Butt are all considered to be valid entries if they contain a portion of the bone as mentioned above. The entry must be cooked as one whole unit, bone included, until it reaches a minimal internal temperature of 145 degrees Fahrenheit. No portion of the pulled pork entry may be separated or removed, and returned to the grill, prior to or during the cooking process.

b. A pork ribs entry is defined by Memphis Barbecue Network as the portion of the hog containing the ribs and classified as a spare rib or loin rib portion. Country style ribs are not a valid entry.

c. A pork loin entry is defined as bone in or without bone. Loin must weigh at least 5 pounds at time of meat inspection. No stuffing is allowed.

4. Patio Porker team must cook at least two (2) of the three (3) categories to be eligible for a site. A team must cook all three (3) categories to be eligible for Patio Grand Champion.

5. All meat categories for the Championship Division and the Patio Porker Division must be inspected by the Official Meat Inspector for compliance with entry requirements.

ANYTHING BUT DIVISION CATEGORIES

6. Categories are Okra, & Sausage. No inspection is required and garnish is allowed. Teams are allowed multiple entries in these 2 contests only. A fee is required for each entry. A team can only win one place in a category regardless of the number of entries. This division is open to all teams - Championship and Patio Porker teams.

DELTA BBQ BATTLE

7. Championship teams competing in The Delta State University Pig Pickin' will qualify for the Delta BBQ Battle. Teams' highest preliminary score in the official meat categories will be combined with highest scores from The Great Ruleville Roast and Cleveland Octoberfest/MS Delta State BBQ Championship. Winner receives \$5,000. Patio teams will compete for the Delta BBQ Battle as well. Winner receives \$1,500. To be eligible teams must compete in all 3 MBN events.

OFFICIAL RULES AND REGULATIONS, cont.

JUDGING

8. **'ANYTHING BUT' JUDGING** will be held on Friday, September 10th. Blind judging only and garnish is allowed. *These contests are open to all teams (Championship and Patio Porkers).*

9. **CHAMPIONSHIP DIVISION JUDGING** will occur on Saturday, September 11th. Preliminary blind judging and finals on-site judging rules of the Memphis Barbecue Network will be used. Preliminary blind judging will begin at 10 a.m. for Whole Hog division; 11 a.m. for Pulled Pork division; and 12 p.m. for Pork Rib division. Finals judging will be on-site and begin at approximately 1 p.m.

a. WHOLE HOG ENTRIES - Portions of the ham, shoulder and loin must be present in the preliminary round blind box. No other portions of the whole hog are allowed in the blind box. The blind box must contain enough of each portion to give bite size samples to 6 judges and all pieces must fit inside the closed container (9"x9") provided. No garnish of any kind is allowed in the blind box. During finals judging, other portions of the whole hog may be presented to the 4 finals on-site judges in addition to the ham, shoulder and loin.

b. PULLED PORK ENTRIES - The preliminary round blind box must contain enough pulled pork to give bite size samples to 6 judges and all pieces must fit inside the closed container (9"x9") provided. No garnish of any kind is allowed in the blind box.

c. PORK RIBS ENTRIES - The blind box must contain at least 6 sections of ribs and all pieces must fit inside the closed container (9"x9") provided. No garnish of any kind is allowed in the blind box.

10. Each Championship team must cook enough to provide bite size samples to 6 judges in the preliminary blind judging [all pieces must fit inside the closed container (9"x9") provided] and have enough to provide for 4 finals on-site judges if the team qualifies for the final round. It is recommended that Championship teams entering the pulled pork division cook a minimum of two (2) butts or shoulders. Teams entering the Championship pork rib division should cook a minimum of five (5) slabs of ribs. It is not necessary to cook more than one hog.

11. **PATIO PORKER DIVISION JUDGING** will occur on Saturday, September 11th. Blind judging rules of the Memphis Barbecue Network with **one preliminary judging round** (see Item 13) only will be used for each contest. The Patio Porker Grand Champion will be determined by the highest cumulative score from all 3 categories (pulled pork, pork ribs, and pork loin).

12. Each Patio team should cook enough to provide bite size samples of pulled pork and pork loin for 6 judges and at least 6 sections of ribs and all pieces must fit inside the closed container (9"x9") provided. No garnish of any kind is allowed in the blind box.

13. **PRELIMINARY BLIND JUDGING** is the "blind" judging of all teams (Championship and Patio Porkers) and all entries in a secure location where judges do not know which team submitted the samples. The purpose of preliminary blind judging in the Championship Division is to identify the top three (3) entries in each meat category and to rank the rest of the entries. The top three (3) entries in each meat category in the Championship Division will advance to the final round of on-site judging. The preliminary blind judging in the Patio Porker Division will determine the winners in each meat category. These scores are then combined for a cumulative score to determine the Patio Grand Champion.

14. In the Preliminary Judging there are 6 judges per table in the Championship Division and 6 judges per table in the Patio Division. The lowest score in each judging criteria will be dropped. Teams should pay special attention to the way their meat is prepared for the blind judges. There are no sharp knives in the judging area, so it is recommended that teams cut or "pull" their entries into small enough sections to easily fit into the 9"x9" container provided by the contest.

15. With each entry container, there can be up to two sauce containers with lids turned in. Teams may send any combination of sauce, rub, marinade or basting sauce. Only the containers and lids that were issued by the contest may be used for sauce; no other container is allowed. Teams will turn in the sauce container with their blind box sample container. **DO NOT** put the sauce container inside the sample box.

16. Teams are not allowed to mark on the meat or sauce containers in any way. If a team is turning in a "HOT/SPICY" sauce for judging, the check in volunteer will mark that container as "hot". If marks are on the container, the sample(s) will be put in replacement containers.

17. Meat turned in for blind judging may not be sculpted, shaped or presented in any way to make it identifiable. Any suspicion of this will result in the sample not being accepted.

18. The Preliminary Blind Judging Criteria - Appearance of Entry, Tenderness of Entry, Flavor of Entry and Overall Impression.

OFFICIAL RULES AND REGULATIONS, cont.

19. **FINALS ON-SITE JUDGING** is done only in the Championship Division. This round is operated as a completely new contest with nine separate entries: three whole hog, three pulled pork, and three rib teams. All judging in the final round is on-site. Final judges are escorted by a contest official that will monitor the time (minimum of 10 minutes and maximum of 15 minutes) they spend with each team. No scores from the preliminary round are carried over to the finals round of judging.

20. There will be four (4) finals judges traveling in a group, judging all nine entries. They are responsible for ranking the nine teams without regard to meat category and choosing the Grand Champion. Each team will be judged independently even though the judges are traveling in a group. Even though teams will be presenting and feeding four (4) people, the presentation must still fit in the 15-minute window.

21. NO garnish is allowed on the grill surface or presenting platter in finals judging. Foil is permitted on the grill surface. Only disposable plates, napkins, bottled water/cups, etc. must be used during finals judging. It is the team's discretion as to what they present the sample/ entry on at the table. Cloth table cloths and decorations in the team area are acceptable.

22. Meat must be presented on the cooker/smoker that the product was prepared on. No cookers/smokers just for show allowed.

23. The Finals On-Site Judging Criteria - Area and Personal Appearance, Presentation, Appearance of Entry, Tenderness of Entry, Flavor of Entry and Overall Impression. Judges are required to use decimals in all criteria.

General Information to all Teams

24. Contestants' category(ies) must be stated on entry form.

25. All competition entries for all divisions must be prepared and cooked on site. Any team (Championship and/or Patio Porker) found to serve judge competition meat that was not prepared and cooked on-site, by them, WILL be disqualified.

26. Each team must comply with all applicable rules/regulations of the Bolivar County Health Department. NO MEAT/ENTRY/PRODUCT MAYBE SOLD.

27. Each contestant competing shall supply all of his own meat, cooking ingredients, individual cooking devices, utensils, preparation tables, etc. A regulation cooking area (20' by 20') is provided. All contestants must adhere to all electrical, fire and other city, county, state or federal codes. A fire extinguisher must be in each cooking area.

28. Each contestant must check in with the Barbecue Chair before set up. Special circumstances will allow for teams to bring rigs on Thursday, September 9, but this must be approved in advance with the Barbecue Chair. Standard set up begins at 8 a.m., Friday, September 20, when cooking area assignments will be issued. All teams must be set up by 5 p.m. and attend the mandatory cooks meeting. Cooking may begin any time after meat inspection. Teams will not be allowed to move vehicles into the team area until after awards on Saturday.

29. All deliveries of equipment and supplies, etc. must arrive before 3 p.m. on Friday, September 10. All vehicles must be removed from the area by 5 p.m., Friday. No vehicles are allowed to remain in the cooking areas.

30. A team may have as many assistants as are necessary. All cooks and assistants that handle food in any way must comply with all applicable rules and regulations of the Bolivar County Health Department.

31. No live animals, including pets (dogs, pigs, etc.), are allowed in the cooking area. Cooking in pits is not allowed.

32. All teams are required to send a representative to the Chief Cooks' meeting on Friday, September 10, at 5 p.m. Location will be provided with acceptance confirmation.

33. It is the responsibility of each contestant to see that the contest area is kept clean. All fires must be put out and all equipment, garbage, etc. removed from site. Any site not properly cleaned will result in disqualification from future participation.

34. The chief cook will be held responsible for the conduct of his team and guests. Any disturbances or altercations because of team members, guests or individuals in the team's area are grounds for disqualification and expulsion from future contests. Excessive use of alcoholic beverages will be grounds for disqualification. No glass containers are allowed. Under no circumstances are alcoholic beverages to be distributed (given away or sold) to the general public by the contestants.

35. The use of golf carts and ATVs is restricted to the Barbecue Committee. Team members and/or guests are NOT allowed to use any type of vehicle (golf carts, ATVs, etc.) in the festival area. Violations will result in disqualification.

36. No live bands, combos, etc. will be allowed in the individual cooking areas at any time during the event. Absolutely no entertainment allowed during judging on Saturday beginning at 10 a.m. All entertainment and music must end at Midnight on Friday. Quiet Time will be enforced by the Delta State University Police Department from Midnight, Friday to 6 a.m. Saturday. Only team members with wristbands can stay on-site in their cooking areas from Midnight, Friday to 6 a.m. Saturday.

37. Standard cooking area is 20' x 20'. Special requests must be stated on the application and must be approved in advance by the Barbecue Chair. Maximum width is 40' and must be justified. Water and electricity (110 outlet, 20 amps) are included in application fees. A limited number of 30-amp hook ups are available on a first come, first served basis and require an additional fee. Contact the Barbecue Chair for those arrangements.

OFFICIAL RULES AND REGULATIONS, cont.

38. Applications submitted are not guaranteed entrance. Accepted applicants will be contacted and entry fees will be deposited. Accepted applicants will be contacted with information regarding the judging process, registration and parking.

39. The Delta State University Alumni Association reserves the right to reject any application. If your application is not accepted, your fees will be refunded by mail. No refunds will be made once you have been accepted into the contest whether you appear or not.

40. All checks should be made payable to the Delta State University Alumni Association and mailed to the attention of Pig Pickin', Barbecue Chair, DSU Box 3104, Cleveland, MS 38733.

41. The Delta State University Alumni Association has the right to make additional regulations as the situation warrants. Violations of rules and regulations will result in disqualification, expulsion from grounds, and/or disqualification from future participation. Decisions of the Memphis Barbecue Network, Barbeque Chair, Pig Pickin' Staff and judges are final.

For other information or to make advance arrangements, contact:

- **Gary Bouse, Pig Pickin' Barbecue Co-Chair, at GB4321@hotmail.com or 662-549-3776**
- **John Paul Gates, Pig Pickin' Barbecue Co-Chair, at johnpaulgates@gmail.com or 662-588-9888**
- **James Forte, Pig Pickin' Staff, at jforte@deltastate.edu or 662-846-4708**
- **Amanda Robinson, Pig Pickin' Staff, at arobinson@deltastate.edu or 662-846-4709**

Request for Taxpayer Identification Number and Certification

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

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 00	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"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Other (see instructions) ▶	<input type="checkbox"/> Exempt payee
	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)	
1	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. citizen or other U.S. person (defined below).

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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General Instructions

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

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.

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. 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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

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 payee 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. 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, 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 3 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 for 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 (OBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("O" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or OBA 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 OBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/ sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" 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.

The following payees are exempt from backup withholding:

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 payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 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 payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

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

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(r), 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-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, 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.ssa.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 Identification Number (EIN) under Starting a Business. 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. Entering "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 payees, see *Exempt Payee* 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 (Go in! account t)	The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ¹
4. a. The usual revocable savings trust (granter 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 disregarded entity owned by an individual	The owner ¹
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ¹
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 ;in 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 "OBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN

⁴ List first and circle the name of the 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 for 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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
 - Ensure your employer is protecting your SSN, and
 - Be careful when choosing a tax preparer.
- Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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.