Instructions - Part I

The State of Idaho is about to pay you an amount that may be reported to the Internal Revenue Service (IRS). If the amount is reportable to the IRS, they will match this amount to your tax return. In order to avoid additional IRS scrutiny, we must provide the IRS with your name and either your Social Security Number or your Employer Identification Number. The name we need is the name that you use on your tax returns related to this payment. We are required by law to obtain this information from you.

What Name and Number To Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals ( joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account</td>
</tr>
<tr>
<td>5. Sole proprietorship or single-owner LLC</td>
<td>The owner</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and EIN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>6. Sole Proprietorship or single-owner LLC</td>
<td>The owner</td>
</tr>
<tr>
<td>7. A valid trust, estate, or pension trust</td>
<td>Legal entity</td>
</tr>
<tr>
<td>8. Corporate or LLC electing corporate status on Form 8832</td>
<td>The corporation</td>
</tr>
<tr>
<td>9. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The organization</td>
</tr>
<tr>
<td>10. Partnership or multi-member LLC</td>
<td>The partnership</td>
</tr>
</tbody>
</table>

Exemption: If you are exempt from backup withholding, indicate the reason why in the Exemption box, and we will not send you a Form 1099. For additional information on exempt status, please review the full IRS Form W-9 Instructions found on the IRS website at IRS.gov.

Instructions Part II

U. S. Person: This form may be used only by a U. S. person, including a resident alien. Foreign persons should furnish us with the appropriate Form W-8.

Penalties: Your failure to provide a correct name and Taxpayer Identification Number will delay the issuance of your payment and may subject you to a $50 penalty imposed by the IRS under section 6723. If you make a false statement with no reasonable basis that results in no backup withholding, you could be subject to a $500 civil penalty. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Confidentiality: If we disclose or use your Taxpayer Identification Number in violation of Federal law, we may be subject to civil and criminal penalties.

Privacy Act Notice: You must provide your TIN whether or not you are required to file a tax return. If you do not provide your TIN, certain penalties may apply. 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 non-tax criminal laws and to combat terrorism.

Instructions - Part III

Complete this section only if you wish to receive future payments by direct deposit or electronic funds transfer through the ACH network. Attach a voided check (not a deposit slip) or a bank verification of your checking or savings account number. The routing number is normally the first group of nine digits on the bottom of your check. The account number is of varying length and is normally the next group of digits on the bottom of your check. Please see the illustration in Part II for a sample of where these numbers can be found.
IdahoSTARS Combined Substitute W-9/
Direct Deposit Authorization Form

Part I  
Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN).

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.

Sign Here ▶ Signature of U.S. person ▶ Date ▶

Part III  
Direct Deposit Authorization (Optional)—to receive payments electronically, complete this portion of the form and attach a VOIDED CHECK or bank verification of your checking or savings account number. (NOT A DEPOSIT SLIP)

Request Type   □ New Request   □ Change Request   □ Cancel Request   □ I DO NOT WANT DIRECT DEPOSIT AT THIS TIME

Accountholder Name

Routing Number—9 digits

Account Number—Can vary in length

Account Type (Please check appropriate box)   □ Checking Account (C)   □ Savings Account (S)

I hereby authorize and request the Idaho State Controllers Office (SCO) and the Idaho State Treasurers Office (STO) to initiate credit entries for vendor payments to the account indicated above. I agree to abide by the National Automated Clearing House (NACHA) rules with regard to these entries. Pursuant to the NACHA rules, the SCO and STO may initiate a reversing entry to recall a duplicate or erroneous entry that they previously initiated. I understand that, if a reversal action is required, the SCO will notify the office identified above in Part I of the error and the reason for reversal.

This authority will continue until such time as SCO and STO have had a reasonable opportunity to act upon written notice to terminate or change the direct deposit service initiated herein.

Signature of Authorized signer on account ▶ Print Name Here ▶ Sign Name Here

NOTE: Invalid account information will be rejected by the vendor’s financial institution and generate a notice of change which is routed through the NACHA network to the STO. A notice of change will result in this request being voided and any future payments being made by Idaho State Warrant.