GENERAL PROCEDURES FOR CREATING DISTINCTIVE LICENSE PLATES OR LOGOS TO BE APPROVED BY THE LEGISLATIVE OVERSIGHT COMMITTEE ON LICENSE PLATES

1. An organization contacts the Department of Revenue to request a license plate design and application packet. The application is completed, and returned to the Department of Revenue, with the proposed license plate or logo design. The Department will review the package to determine if all required documents are provided and will notify the sponsoring organization representative if anything in the application package is incomplete.

2. After the Chairman of the Legislative Oversight Committee on License Plates (LOC) schedules a meeting, the Department places the organization's application and license plate or logo design on the agenda for consideration. The organization is notified, in writing, regarding the date, time, and place of the meeting. The LOC prefers that an authorized representative of the organization be present to answer questions.

3. During the LOC meeting, the organization is given the opportunity to present their proposed license plate or logo design. Committee members often ask the organization's presenters questions regarding the proposed use of the funds to be collected upon the issuance of the distinctive plate, how the funds will be distributed, etc. If the organization has not yet furnished an approval letter regarding any copyright design to be shown on the plate or logo, this letter will be requested.

4. The LOC will approve, disapprove, or postpone a decision regarding an application and design.

5. If the application and design are approved, the organization has a one-year commitment period beginning the first day of the second month following LOC approval to receive the minimum quantity, 250 for Quantity Class 1, and 1,000 for Quantity Class 2. Quantity Class 1 is selected if registrations are estimated to be at least 250, but less than 1,000. All distinctive license plates qualifying under this class will be manufactured using a "generic tag" design. There will be a 3.5" X 2.5" area on the left side of the license plate where the logo will be applied to represent the organization. Quantity Class 2 is selected if registrations are estimated to be 1,000 or greater. All distinctive license plates qualifying under this class may be manufactured using the "generic tag" design or with a unique design for the entire license plate. Applicants desiring to purchase pre-commitments must complete "Commitment to Purchase" applications and remit the additional fee to their county license plate issuing official. **The "Commitment to Purchase" form is a secure form and cannot be provided to organizations for distribution.** The county returns the original copy of the application form and a commitment to purchase tag receipt indicating receipt of the additional fee to the applicant. The pink and yellow copies are retained by the

county.

6. County officials remit funds collected from the sales of pre-commitments, less 2.5% commission, to the State Comptroller on a monthly basis. The yellow copies of the "Commitment to Purchase" applications are also forwarded to the Comptroller.

7. The State Comptroller deposits the funds in an escrow account and monitors the account monthly to determine whether collections are sufficient to justify the manufacture of license plates and reports the findings to the Department of Revenue.

8. If the minimum number of pre-commitments, based on the quantity class selected, **has not been** met within the one-year period, the State Comptroller disburses the escrow account funds to the organization. No further consideration for the manufacture of proposed distinctive license plates will be given regarding this application. **Any decision regarding the possible return of the funds to the requesting individuals is made by the organization.**

9. If the minimum number of pre-commitments, based on the quantity class selected, **has been met** within the one-year period, the State Comptroller will disburse the escrow account funds according to the applicable Code Section. The Comptroller will notify county license plate issuing officials of the proper distribution of funds from future distinctive license plate sales for this category of license plates. County officials are instructed to discontinue accepting "Commitment to Purchase" applications.

10. If an organization requesting Quantity Class 2 status (1,000 pre-commitments) does not meet that quantity within the one-year period, but does meet Quantity Class 1 requirements (250 or more pre-commitments), the organization may request to appear at the next scheduled LOC meeting to change its application to Quantity Class 1 status. A proposed design for the logo must be presented at that meeting.

11. The Department of Revenue will notify the organization once the pre-commitment numbers have been met.

12. The Department of Revenue will forward the license plate or logo design to the Department of Corrections with a request for a proof.

13. Once the Department of Corrections has produced the proof, the Department of Revenue will mail the proof to the organization for approval or suggested changes. If the organization approves of the proof design, a representative must sign on the reverse side of the proof and return the proof to the Department of Revenue. If changes are necessary, the organization shall indicate the changes, in writing, and the Department of Revenue will request a revised proof. Once the

revised proof is received from the Department of Corrections, the Department of Revenue will mail the proof to the sponsoring organization for approval.

14. Once the organization approves the proof, the Department of Revenue will request a metal sample be manufactured by the Department of Corrections. The Department of Revenue will deliver the metal sample to the Department of Public Safety, so that they may perform daytime and nighttime visibility tests on the license plate. If officials of the Department of Public Safety determine that the license plate meets reflectivity and visibility requirements, the Department of Revenue will contact the organization regarding the findings and proceed to order license plates. If the plates do not meet the reflectivity and visibility requirements, the Department of Revenue will contact the organization with suggested design changes. If the design submitted by the organization is substantially different from that approved by the LOC, it may be necessary for the organization to reappear before the LOC for approval.

15. Upon final approval of the design, the Department of Revenue will place an order with the Department of Corrections. When plates are ready to be shipped to the county license plates issuing officials' offices, the Department of Revenue will contact the organization in order that supporters can be notified.

16. Applicants who have purchased pre-commitments will have an unlimited time* to return to the county office and receive their license plate. In order to receive the plate, applicants must present the **original** copy of the "Commitment to Purchase" application form and tag receipt. County officials will void the old tag receipt and print a new one with the new tag type.

17. Once plates are available, anyone who meets the distinctive license plate purchase requirements may purchase a new distinctive license plate and pay the required additional annual fee.

18. Those persons meeting the distinctive license plate purchase requirements and desiring to purchase personalized license plates must pay the required additional annual fee. The county license plate issuing official will issue a 60-day temporary cardboard tag, a registration receipt, and month and year validation decals for each vehicle registered with a personalized license plate. Once the license plate has been manufactured, it will be shipped to the purchaser's home address. The temporary tag shall be displayed in the back windshield of the vehicle until the metal plate is received.

* Anyone electing to "redeem" his/her "Commitment to Purchase" form in any month other than the designated renewal month should understand that the additional fee will be required again at the time of renewal.

MVR 32-6-64
5/01

ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

P. O. Box 327630 • Montgomery, AL 36132-7630 • (334) 242-9006

Application For A New Distinctive License Plate Category

OFFICIAL NAME FOR THE PROPOSED NEW DISTINCTIVE LICENSE PLATE CATEGORY	NAME OF THE SPONSORING ORGANIZATION	
CONTACT PERSON	DAYTIME TELEPHONE NUMBER ( )	FAX NUMBER ( )

MAILING ADDRESS

CITY STATE ZIP

LICENSE PLATES WILL BE AVAILABLE TO: *(Check appropriate box)*

☐ All Supporters of the Organization

☐ Members Only. Attach a copy of the membership card or a related document that can be used to confirm membership.

A conventionalized representation of a heart must appear on each license plate. Does the organization want the language "Heart of Dixie" to appear on the plate?
☐ Yes ☐ No

Does the license plate design contain elements protected by copyrights? ☐ Yes ☐ No
If yes, attach a letter from the organization's headquarters granting permission to display the copyright element on the Alabama distinctive license plate.

The sponsoring organization must represent all supporters/members throughout the State of Alabama. One license plate design will be accepted for the organization statewide.

Does the sponsoring organization acknowledge that it represents all supporters/members of the organization throughout the State of Alabama? ☐ Yes ☐ No

☐ **Quantity Class 1** — Select this class if registrations are estimated to be at least 250, but less than 1,000. All distinctive license plates qualifying under this class will be manufactured using a "Generic Tag" design approved by the Legislative Oversight Committee (LOC). There will be a 3.5" X 2.5" area on the left side of the license plate where an emblem, slogan or logo design (subject to the approval of the LOC) may be applied to represent the organization.

☐ **Quantity Class 2** — Select this class if registrations are estimated to be 1,000 or greater. All distinctive license plates qualifying under this class may be manufactured using the "Generic Tag" or with a unique design for the entire plate (subject to the approval of the LOC) and must meet all license plate design and manufacture requirements of Alabama Law.

***IMPORTANT! Careful consideration should be given to choosing the correct quantity class. If, after one year from the date of notification of approval by the LOC, the number of subscribers for a category fails to reach 250 for Quantity Class 1, or fails to reach 1,000 for Quantity Class 2, upon notification by the Alabama Department of Revenue, the comptroller shall pay the money in escrow to the sponsoring organization and no further consideration for production of the proposed distinctive plate shall be made under this application. (See items 6 and 7 on the back of this form.)**

DISTRIBUTION OF NET PROCEEDS — *REQUIRED*

Give a detailed description of how the net proceeds will be used (type or print):

Address for distribution of net proceeds:

New distinctive license plates shall require standard registration fees plus an additional annual fee of $50.00 to be distributed as follows:

$ 1.25	2.5% commission to issuing official
$ 1.50	Manufacturing costs to the Department of Corrections
$ 1.00	Administrative costs to the Department of Revenue
$ 5.00	Penny Trust Fund
$41.25	Net proceeds to the sponsoring organization

CERTIFICATION

I certify that the information listed above is true and correct, and that I am authorized by the sponsoring organization to act on their behalf.

SIGNATURE OF AUTHORIZED OFFICIAL FOR THE SPONSORING ORGANIZATION DATE

See Reverse Side For Instructions And Other Important Information

Procedures For The Approval of New License Plate Categories:

(1) The sponsoring organization applies to the Alabama Department of Revenue using this form MVR 32-6-64 "Application For A New Distinctive License Plate Category" at the address shown on the front.

(2) The application must be submitted with a proposed design for the distinctive license plate and a detailed explanation describing the intended use of the net additional fee.

(3) The sponsoring organization must specify the "quantity class" for which application is being made:

Quantity Class 1 — Select this class if registrations are estimated to be at least 250, but less than 1,000. All distinctive license plates qualifying under this class will be manufactured using a "Generic Tag" design approved by the Legislative Oversight Committee (LOC). There will be a 3.5" X 2.5" area on the left side of the license plate where an emblem, slogan or logo design (subject to the approval of the LOC) may be applied to represent the organization.

Quantity Class 2 — Select this class if registrations are estimated to be 1,000 or greater. All distinctive license plates qualifying under this class may be manufactured using the "Generic Tag" or with a unique design for the entire plate (subject to the approval of the LOC) and must meet all license plate design and manufacture requirements of Alabama Law.

(4) The Department of Revenue will submit the application to the LOC who will place it on the Committee Calendar for consideration. The LOC will meet not less than once every six months. A date and time will be set for a representative of the sponsoring organization to appear before the LOC. The LOC shall not consider for approval applications from the following types of organizations: out-of-state colleges and universities; private businesses, business organizations, or commercial entities of any type; public and private schools K-12, junior colleges, and technical schools, exclusive of the Helping Schools Tag; groups within high schools, junior colleges, universities, and technical schools, such as band boosters, athletic boosters; unions; political organizations; religious organizations; groups that promote racial or social disharmony; or public officials.

(5) After the LOC approves an application for a new category of license plates, the Department of Revenue will coordinate with the Comptroller to establish funding procedures for deposit and maintaining monies held pending issuance for the new category of license plates.

(6) Registrants desiring to register a vehicle with a new category license plate shall complete a "Commitment to Purchase" application, present it to their appropriate county tag issuing official and remit the additional fee. Registrants will continue to use their current, valid license plates (no registration changes are made at this step in the process). County tag issuing officials shall deduct and retain a two and one-half percent commission from the additional fee as provided by law. The balance shall be forwarded to the Comptroller, with a copy of the application, to be retained in escrow.

(7) Once the Comptroller receives 250 commitments to purchase for Quantity Class 1 license plates, or 1,000 commitments to purchase for Quantity Class 2 license plates, the Department of Revenue will be notified. The Department will then initiate the ordering processes for design and manufacture of the approved license plate. At that time, the Comptroller shall pay out of the escrow account the amounts referred to in Section 32-6-68, *Code of Alabama 1975*. <u>If, after one year from the date of notification of approval by the LOC, the number of subscribers for a category fails to reach 250 for Quantity Class 1, or fails to reach 1,000 for Quantity Class 2, upon notification by the Department of Revenue, the comptroller shall pay the money in escrow to the sponsoring organization and no further consideration for production of this proposed distinctive plate shall be made under this application.</u>

Form **W-9**
(Rev. January 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Print or type
See **Specific Instructions** on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required): ☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ 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)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line 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.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

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 ▶**

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 a percentage 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.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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/ disregarded entity name" line.

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/ disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
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 [2]

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

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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 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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner [1]
5. Sole proprietorship or disregarded entity owned by an individual	The owner [3]
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" 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.** Grantor also must provide a Form W-9 to trustee of trust.

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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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 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.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338).

Visit 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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

NEW GUIDELINES FOR DESIGNING

ALABAMA LICENSE PLATES

April 2011

The State of Alabama began manufacturing license plates using digital license plate technology in September 2006. This technology permits plates to be manufactured in a more efficient manner and both the legibility and visibility of the alphanumerics are enhanced for law enforcement purposes. Due to the use of this new technology, these design specifications have been prepared to assist colleges, universities, and sponsoring organizations with designing license plates so that the State of Alabama manufactures plates in the most efficient manner with limited production downtime. **Please review the new guidelines carefully before beginning the design process.**

PRINTABLE AREA:

The dimensions for the printable area of the license plate are 11.44" X 5.44". Please ensure that graphics are limited to this area and leave a ¼" perimeter around the tag free of graphics. This area is where the metal plates will be handled during the printing process.

COLORS:

Designs are limited to four (4) process colors. A process color is a mixture of CYAN, MAGENTA, YELLOW, and BLACK to make one color, but it is done in four passes of a press. **Please DO NOT submit license plate designs with spot colors.** A spot color, such as a PMS color, is mixed in a can and only takes one pass of a press.

Solid colors will result in a better-finished product than screened colors that are made up of dots. Please be sure to include a list of your process colors for each element contained in the design with the corresponding color codes, e.g. Cyan: XX.

COLOR TRAPPING:

Think Thick!!!

Trap lines are like the thick black lines in children's coloring books that hold a color within a boundary, or where two different colors meet and overlap. Your trap lines need to be at least two (2) points thick (the thicker the better). Any line width in your artwork must be at least .5 points, or it may not print.

LICENSE PLATE NUMBERS:

Leave a **2.875" X 8.75"** area for the license plate numbers. A maximum of six (6) alphanumeric spaces is available based on the license plate design. License plate numbers will be printed in black.

The license plate number area must be free of graphics that would obscure the readability of the characters on the plate for law enforcement.

FONTS AND SIZES:

“ALABAMA”

“ALABAMA” must be placed at the top of the license plate in the font URW BaskerTwid (similar to Times New Roman), 80 points.

COLLEGE, UNIVERSITY, ORGANIZATION, OR MILITARY CAMPAIGN NAME

For legibility purposes, perform the 75 feet sight check on the font selected. The typical size of the font for the college/university/organization/military campaign name is ¾” to 1”. This text may appear at the bottom of the license plate design if Quantity Class 2 is selected; otherwise, it must appear in the logo portion of the license plate if Quantity Class 1 is selected.

LOGOS:

For license plate designs in Quantity Class 1, the logo or design shall be located on the left side of the license plate. The maximum size of the logo is 2.5” X 2.5” and will allow space for five (5) alphanumeric characters. License plate designs in Quantity Class 2 must have the logo or design placed on the left side of the alphanumeric portion of the license plate. For license plate designs in Quantity Class 2, the height of the graphics may extend into the decal areas, as long as the color does not impact decal visibility. **Please be mindful of the bolt holes in the metal license plate.**

VALIDATION DECAL SPACES:

Decal spaces are at the top corners of the plate for validation decals. The size of each decal is approximately 2.5” x 2.5”.

“HEART OF DIXIE” LANGUAGE:

Any college, university, or sponsoring organization that sponsors a personalized or distinctive license plate may request that the language “Heart of Dixie” not appear in the license plate design. A conventionalized representation of a heart must appear in the design as required by state law.

DIGITAL LICENSE PLATE DESIGN GUIDE

The following information is provided for digital graphic license plate artwork, design and production.

PRINTING CAPABILITIES

To better understand the design process, the digital license plate printing process will be explained. The digital license plate printing process is unique and as such, requires different design specifications than those used in conventional printing.

Medium

All digital license plates are printed on 3M reflective sheeting. The sheeting is not as dimensionally stable as paper; therefore, stretching may occur. This medium also has some limits in thermal transfer graphic printing due to the high heat required to transfer the ribbon media to the sheeting.

Registration

Registration of each of the 4 color stations is plus or minus 4.5 mils (.0045) per color. The sheeting has a tick mark used for printer registration. The printer uses a Top-Of-Form (TOF) sensor to read the tick mark and locate the graphic. The registration of the printer to the tick mark is plus or minus 5 mils (.005)

Coverage

The coarseness of the sheeting may cause halftones over 75% tint value, to fill in. Halftones under 5% tint value may not print at all. Most images are printed at 45-55 lpi for optimum coverage and printability, but some images can be printed up to 75 lpi. Graduated halftones are especially better at the lower 45-55 lpi. The designer, in certain instances, may need to adjust the separation angles, the separation technique and/or dot shape to optimize printing of the design. Thin lines less than 1/32 of an inch may break up or print unevenly.

Colorants

The colorants used for 3M digital license plate printing are resin ribbons manufactured to be UV fade resistant. These ribbons produce colors that are transparent, in order to meet reflectivity standards. The digital license plate printing process does not use the PANTONE® Color Match System.

DESIGN

Please keep the following parameters in mind before starting any digital license plate design:

Size

The finished plate size for digital license plates is 12 x 6 inches. Designs for use in the United States must fit into an 11.44 x 5.44 inch rectangle, with radius corners sized to match the debossing rim in the blanking press. The resulting .28 inch margin is needed to ensure acceptable finished license plates, given the requirements of the sheeting and the production process. Bolt holes are .3125 inches in diameter.

Line Art

Avoid thin lines under 1/32 of an inch in width. Intricate solid shapes are acceptable; however, a loss of detail may occur. Design elements (shapes) smaller than .008 x .008 inches and/or .008 inches in any dimension, may fail to print.

Color

Typical 4-color designs should be designed and setup using the CMYK colors only. While halftones and graduated tones may be used, a shift in these tones may result, due to the unique properties of the reflective materials, ribbons and printing processes. At a 300 x 300 dpi resolution and a 53 lpi line screen, the printer is capable of printing a maximum of 32,768 colors. The actual color palette size is somewhat smaller due to limitations of the thermal transfer process and the reflective sheeting.

Due to the excessive heat that could be generated by producing plate designs with large color fill areas, the graphic design should be limited in the amount of color saturation. For best results, the following guidelines and test are suggested:

- **1 Pixel Test** - The total tonal value of all colors should not exceed 50%. This can be found through Adobe Photoshop. After bringing the design into Photoshop, select the bilinear image resample and then reduce the size of the image to 1 pixel. Use the magnify tool to enlarge the pixel. Make sure the image is in CMYK mode. Place the Magic Wand tool over the pixel and add up the % values in the Info box. If any one color is over 25% or if the total coverage is over 50%, the length of a print run could be limited and the life of the print heads could be shortened below warranty levels. The Department of Revenue, Motor Vehicle Division, will contact you if this problem is discovered with the license plate design.

The designer should seek to balance the use of color in the design across the license plate. Designs with color on one side of the plate but not on the other side, or uneven color distribution across the plate, could cause ribbon wrinkling during printing.

Graphic Placement and Legibility

Avoid heavy coverage of colorant in the alphanumeric areas. Heavy coverage in these areas reduces legibility for law enforcement. Design elements (text and logos) dark in color should be spaced at least 1/4 of an inch away from the alphanumerics.

Trapping

Because of the transparent properties of the thermal transfer ribbons, trapping between colors and halftones is not recommended.

COMPUTER CAPABILITIES

Alabama Correctional Industries (ACI) uses Adobe Illustrator.

Compatibility

ACI accepts files created and saved in Adobe Illustrator, Adobe PhotoShop files saved in EPS format, and Adobe Acrobat files. All placed or parsed bitmap files must be included separately. For Adobe Illustrator files, save in the Illustrator 6.0.ai format. For Adobe Photoshop files, save in the .eps format. Save files with elements on separate layers and do not flatten before saving. For Adobe Acrobat files, save in the .pdf format. Include all placed or embedded bitmaps as separate files. All files, in any format, must have anti-aliasing and color profiles turned off. **Do not use compression software of any kind for vector files.** ACI does not use 3D or CAD software. Specify all fonts used, color call outs, and halftone tint values if halftones are used in the license plate design.

ELECTRONIC DESIGN

The following guidelines are for customers sending electronic files. All license plate designs are completed in vector form (Adobe Illustrator). ACI will accept Adobe PhotoShop files or tiff files of scanned or created material. However, the resolution cannot be increased. Acceptable formats are listed on page 6.

Vector Artwork

Fonts, logos, halftone areas, gradient fill areas, and line art in general, should be constructed in a vector drawing program such as Adobe Illustrator or CorelDraw. This makes file sizes small and editing, trapping, and color separation easier. For example, crisp type produced in a paint program would need to be at 300 dpi resulting in huge file sizes.

Convert all fonts to vector form by using Create Outlines or convert text to paths, according to whatever vector program is being used, or send the True Type Font used in the design on the disk with the design.

Bitmapped Artwork

Bitmapped artwork is any image, such as a traditional illustration that is in pixel form, commonly used or created in a paint program such as Adobe PhotoShop or Corel Paint. Bitmapped artwork can be successfully incorporated into a license plate design using a variety of methods. Again, ACI would prefer the customer send traditional illustrations for scanning, clipping path creation, spot color conversion, placing, and color separating. ACI can accept scanned or created images from the customer with a resolution of 300 dpi at 100% size. Do not use any anti-aliasing in Photoshop. This includes tools such as the magic wand, paint bucket, lasso, and marquee tools. Anti-aliasing will only result in a

blurry image when printed. ACI will scan halftones for reuse and halftones will be recreated.

ACI will scan and convert any line art on paper or stick.

Customers sending in pictures for scanning should keep in mind that photographs and/or illustrations from previously printed materials such as books, magazines, and brochures will not scan well due to halftone dot patterns. Scanning such material may constitute a copyright violation for which the customer, not the State of Alabama, will be held liable. Do not send website images or printouts thereof. Website images are typically at the lowest possible image quality (8-bit color at 72dpi) and are not usable.

Since color photographs and illustrations will be converted to CMYK, this will limit the number of colors to four. The finished result is basically a compilation of monochromatic (single spot color) areas. Save bitmapped artwork in the tiff file format. ACI does not recommend image compression. If image must be compressed, use only LZW compression. JPEG compression permanently degrades the image.

Please include a hard copy or detailed layout for each design which can be color, black and white laser prints, or drawn layouts. Include color call outs, identify the fonts used and specify halftone values. This avoids any confusion concerning the design and its elements.

SUBMITTING THE DESIGN

GRAPHIC DESIGN PROGRAMS:

For best results, use an illustration program such as Adobe Illustrator®. Vector artwork is preferred over rasterized (photo) art.

When submitting your design, please save it as an older version of the program you are using. This will ensure that ACI designers can open the design.

FILE FORMATS:

When submitting license plate designs, please use the following formats:

For tag composition	**For scanned artwork (logos)**
.ai (Adobe Illustrator document)	.tif, .tiff (Tagged Image File Format)
.eps (Encapsulated Postscript)	.bmp (Bitmap)
	.jpg (JPEG)

If graphic software or tools are not available and assistance is needed with the license plate design, email an image of the logo with written instructions regarding the size and colors. License plate design proofs will be sent to the organization for approval.

Submit the license plate design to:

Alabama Department of Revenue
Motor Vehicle Division
Registration Section
P.O. Box 327630
Montgomery, AL 36132-7630
Phone: (334) 242-9006
Fax: (334) 353-7846
Email: tags@revenue.alabama.gov

License Plate Templates

The link provided below is intended as an aide if you are using Adobe Illustrator. It contains a template for an automobile and a motorcycle license plate.

http://solutions.3m.com/wps/portal/3M/en_US/Traffic_Safety/TSS/Partners_Dealers/LP_Designers/Digital

State of Alabama
Department of Revenue
Motor Vehicle Division
P.O. Box 327630 • Montgomery, AL 36132 • (334) 242-9006

Addendum to Applications for a New or Reissued Distinctive License Plate Category

A. 1. Please indicate in the space provided how the sponsoring organization is organized:

☐ State agency

☐ Publicly supported, non-profit, tax-exempt organization as defined under Section 501(c)(3) of the United States Internal Revenue Code.

☐ Other: _____

A. 2. The Legislative Oversight Committee for License Plates (LOC), in a meeting held December 3, 2003, adopted a resolution to require organizations that were issued a distinctive license plate to annually provide a report to the LOC detailing how the funds received by the organization from the sale of the license plates were used in the previous fiscal year. Accordingly, the authorized representative of the organization shall complete the statement below which shall be filed with the application for a new or reissued distinctive license plate category.

I, _____, certify as the authorized representative for
Authorized Representative

_____, that I understand an annual report is required to be
Sponsoring Organization

filed on or before November 15th of each year detailing the expenditure of funds received from the sale of the distinctive license plates for the previous fiscal year (October 1 - September 30). In submitting this application for a new or reissued distinctive license plate, the organization agrees to annually furnish this information to the clerk of the Legislative Oversight Committee (Alabama State House, Room 625, 11 South Union Street, Montgomery, AL 36130).

Signature: _____ Date: _____

Distinctive License Plate Final Checklist

Please use this checklist to ensure that all required information has been included before submitting your packet.

Application.

Did you remember to indicate whether/to:

_____ The license plates are available to all supporters or members only?

_____ Include a copy of a membership card or related document, if applicable?

_____ The organization represents all supporters/members of the organization throughout the State of Alabama?

_____ Include the W-9 form, if applicable (the most recent W-9 form may be downloaded at http://www.irs.gov/pub/irs-pdf/fw9.pdf)?

_____ Include a copy of a letter from the IRS stating the organization is non-profit under Section 501(c)(3) of the U.S. Internal Revenue Code?

_____ Include the *Addendum to Applications for a New or Reissued Distinctive License Plate Category* form?

Design.

_____ Does the license plate design include a conventionalized representation of the heart?

_____ Did you indicate whether the language “Heart of Dixie” is to appear on the license plate?

_____ Are any copyright protected elements contained in the license plate design?

_____ If yes, is written permission to have the design appear on Alabama distinctive license plates included?

_____ Does the design allow for six alphanumeric characters to be printed on the license plate? Allow approximately eight (8) inches for the alphanumeric characters.

_____ Have you indicated all font types and sizes, as well as CMYK colors, to be used in the license plate design?