

GENERAL PROCEDURES FOR THE CREATION/REISSUANCE OF DISTINCTIVE LICENSE PLATES OR LOGOS TO BE APPROVED BY THE LEGISLATIVE OVERSIGHT COMMITTEE ON LICENSE PLATES

1. The Application for a Distinctive License Plate Category, provided with these instructions, should be completed and returned to the Department of Revenue (Revenue) with the proposed license plate or logo design. The Department will review the package to determine if all required documents are provided and the license plate/logo design contains all required elements. The sponsoring organization's representative will be notified if additional information is required. A complete package must be received by Revenue before the application/design can be placed on the LOC agenda for consideration. **Note: Please review Section 32-6-67, Code of Alabama 1975, for a list of organization types for which the LOC cannot consider applications.**

2. Revenue will forward the license plate or logo design to the Department of Corrections (Corrections) with a request for sample plates. Once Corrections has produced the sample plates, Revenue will mail the plates to the organization for approval or suggested changes. If the organization approves the sample plate design, a representative must sign on the reverse side of the plate and return it to the department. If changes are necessary, the organization must indicate the changes, in writing, and the department will request a revised design for approval by the organization.

3. 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 regarding the application.

4. 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 presenter(s) questions such as the proposed use of the funds to be collected upon the issuance of the distinctive plate, etc. 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 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 printed 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 in accordance with the LOC guidelines and state law. Quantity Class 2 designs must provide for six (6) alphanumeric characters. The link to view generic, Quantity Class 1, plates is <http://revenue.alabama.gov/motorvehicle/generic.cfm> . To view Quantity Class 2 plates, view <http://revenue.alabama.gov/motorvehicle/specialty.cfm> .
6. Applicants desiring to purchase pre-commitments go to: <https://precommit.mvtrip.alabama.gov>, complete the online application and remit payment via credit card. A commitment to purchase receipt will be emailed to the applicant to be printed and retained by the applicant. The receipt will be redeemed at the licensing official’s office in order to obtain a license plate, once plates become available.
7. The State Comptroller deposits the pre-commitment funds in an escrow account. Once the required number of pre-commitments has been received, or the pre-commitment period has expired, the State Comptroller disburses the escrow account funds to the organization.
8. If the minimum number of pre-commitments, based on the quantity class selected, **has not been** met within the one-year period, no further consideration for the manufacture of proposed distinctive license plates will be given regarding this application. **The sponsoring organization may not submit another application for a distinctive license plate for a period of one year from the date the commitment to purchase period ended.** 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 Department of Revenue will cease processing pre-commitments and will notify the organization.

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 a subsequent LOC meeting to change its application to Quantity Class 1 status. A proposed design for the logo must be presented at that meeting. If approved, the organization is not required to secure additional pre-commitments.

11. The Department of Revenue will deliver the metal sample to the Department of Public Safety for daytime and nighttime testing. If officials of the Department of Public Safety determine that the license plate meets reflectivity and visibility requirements, Revenue will contact the organization and proceed to order license plates. If the plates do not meet the reflectivity and visibility requirements, the department will contact the organization with suggested design changes. If the design submitted by the organization is substantially different from that approved by the LOC, the organization must reappear before the LOC for approval. Should this occur, the organization is not required to secure additional pre-commitments for the application.

12. Upon final approval of the plate design, Revenue will contact the organization, licensing officials, and applicants notifying them of the issuance date for the new plates.

13. All supporters of the sponsoring organization may order the distinctive license plate once available. For supporters who purchased pre-commitments, they may visit the licensing official's office, present the pre-commitment documentation, and order the license plate. If the plate is ordered prior to the registrant's designated renewal month, the annual additional fee must be remitted again at the time of renewal. The licensing official will issue a 60-day temporary tag, a registration receipt, and validation decals for each vehicle registered with a personalized license plate or for a print on demand prenumbered plate. Once the license plate has been manufactured, it will be shipped to the purchaser's mailing address. The temporary tag shall be displayed, in accordance with 32-6-51, Code of Alabama 1975, until the metal plate is received.

Note: All of the steps above, except those pertaining to pre-commitment sales, shall apply when a sponsoring organization is seeking to request a reissue of the license plate category.



ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION

MVR 32-6-64
10/16

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

Application For a Distinctive License Plate Category

OFFICIAL NAME OF THE DISTINCTIVE LICENSE PLATE CATEGORY	NAME OF THE SPONSORING ORGANIZATION
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TYPE OF ORGANIZATION
 State Agency 501(c)(3) Organization Out of State College/University group

CONTACT PERSON	DAYTIME TELEPHONE NUMBER ()	FAX NUMBER ()
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EMAIL ADDRESS

MAILING ADDRESS	CITY	STATE	ZIP
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New Distinctive License Plate Category Reissue of a Distinctive License Plate Category

License Plate 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.*

Yes No 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? If yes, attach a letter from the organization's headquarters/out of state college/university 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.

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

Quantity Class 1 (250 to 999 registrations) – 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 design approved by the Legislative Oversight Committee on License Plates (LOC). There will be a 3.5" X 2.5" area on the left side of the license plate where the emblem, slogan, must appear.

Quantity Class 2 (1,000 or greater registrations) – 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 design for Quantity Class 1 plates or with a unique design for the entire plate in accordance with the Legislative Oversight Committee on License Plates (LOC) guidelines and Alabama law.

IMPORTANT NOTE: *In order to reissue a plate category for Quantity Class 2, a minimum of 1,000 registrations must be reached during the previous 12-month period. If the number of registrations during the previous 12-month period does not reach a minimum of 250, the license plate category cannot be considered for reissuance.*

THIS AREA TO BE COMPLETED BY DEPARTMENT OF REVENUE PERSONNEL ONLY

Number of registrations during previous 12-month period: _____ Period from which data is reported: _____

DISTRIBUTION OF NET PROCEEDS — REQUIRED

Give a detailed description of how the net proceeds will be used (type or print): *(Not applicable for out of state college/university plates.)*

Address for distribution of net proceeds: *(Not applicable for out of state college/university plates.)*

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. The organization acknowledges that the plate must be redesigned every 5 years.

SIGNATURE OF AUTHORIZED OFFICIAL FOR THE SPONSORING ORGANIZATION

DATE

State of Alabama
Legislative Oversight Committee for License Plates

Guidelines for the Qualification of Organizations Sponsoring License Plate Categories

A. *Who qualifies to sponsor a new specialty license plate category before the LOC?*

1. Non-profit Charitable Organizations and Associations
 - a. Must provide proof of government recognized 501(c) (3) non-profit charitable status.
2. State Government Agencies.
3. Sponsoring organizations for out of state colleges and universities (e.g., alumni associations).

B. *What are the minimum requirements for sponsorship?*

1. For all applications:
 - a. Any message or image on the tag must be in good taste.
 - b. Any message or image on the tag must be related to the sponsoring organization.
2. Design specifics
 - a. The specialty plate must identify the sponsoring entity either through a name or logo, or clearly identify the purpose of the tag. The logo will appear on the left hand side of the license plate.
 - b. Heart of Dixie language according to Code Sections 32-6-54 and 32-6-54.1.
 - c. Alphanumeric area must be free of graphics that would obscure the readability of the characters on the plate.
 - d. "Alabama" must clearly be visible and must appear at the top of the license plate so that law enforcement can readily identify the state of issuance.
 - e. "Alabama" must appear in font URW Basker Twid. The font size must be 80 points. This will permit law enforcement to readily identify the state of issuance.
 - f. Decal pockets will appear in the top corners of the license plate in order to permit law enforcement to readily determine that ad valorem tax and current registration fees have been paid.
 - g. License plate designs for Quantity Class 2 plates must provide for six (6) alphanumeric characters.

C. *Specific Rules for Organizations and Associations*

1. The sponsoring entity must represent the entire membership of the state for that organization or association. No subgroups or chapters may sponsor a specialty license.

Adopted April 2, 2008
Amended October 27, 2010
Amended December 10, 2013

2. Eligibility to receive the specialty tag may be restricted to members of the sponsoring organization; however, membership must be easily verified through some type of identification.
3. All net proceeds and projects receiving net proceeds from the sale of license plates must be used within the state of Alabama.
4. The net proceeds from the sale of the specialty plates shall be used to offset costs associated with equipment, materials, and/or services used in meeting the goals and objectives of the sponsoring organizations' programs as provided on the applications submitted to the Legislative Oversight Committee on License Plates (LOC). The following is a list of prohibited uses of the net proceeds. The list is not all inclusive.
 - a. Sponsoring organizations' employees' salaries or benefits
 - b. Office rental
 - c. Utilities
 - d. Royalties
 - e. Capital expenditures

D. Information Available to Potential Purchasers via the Department of Revenue's website:

1. Name of Sponsoring Organization
2. Contact information for Sponsoring Organization
3. Limitations, if any, on who may purchase tag
4. Adequate description of the Sponsoring Organization
5. Statement of how proceeds from tag will be used

E. Post Approval Requirements for Sponsoring Entities

1. An annual financial report shall be submitted of all tag revenues and expenditures no later than April 15th for the previous calendar year. Noncompliance may result in disqualification of approval for reissuance of the specialty license plate category.
2. All sponsoring organizations with license plate categories created through the LOC process established in Section 32-6-64, Code of Alabama 1975, shall be required to submit the annual financial report. Organizations sponsoring license plate categories for out of state colleges and universities are exempt from this requirement because the net proceeds from the sale of these license plates will be distributed to the State General Fund.
3. The annual report shall consist of a copy of the annual audit of the sponsoring organization conducted by an independent public accountant or the Examiners of Public Accounts.

Note. If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

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, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
 - I—A common trust fund as defined in section 584(a)
 - J—A bank as defined in section 581
 - K—A broker
 - L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
 - M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

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 this page), 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 SSA 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, apply for a TIN and 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 U.S. 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, or 5 below 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 line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 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 made in settlement of payment card and third party network transactions, 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 Regulations 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 2.

***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, 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 (TIGTA) 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. commonwealths and 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

September 2013

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 alphanumeric are enhanced for law enforcement purposes. Due to the use of this new technology, these design specifications have been prepared to assist colleges, universities, military, 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. **All 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 or license plate reader technology.

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 $\frac{3}{4}$ " 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 3.5" 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 which allows for six (6) alphanumeric characters. 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, military, or sponsoring organization that sponsors distinctive license plate category 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. All placed or parsed bitmap files must be included separately. Save in the Illustrator .ai format. Save files with elements on separate layers and do not flatten before saving. All files 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

All license plate designs are completed in vector form (Adobe Illustrator).

Vector Artwork

Fonts, logos, halftone areas, gradient fill areas, and line art in general, should be constructed in Adobe Illustrator. 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.

SUBMITTING THE DESIGN

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: taqs@revenue.alabama.gov



State of Alabama Department of Revenue Motor Vehicle Division

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

Annual Report Acknowledgement Form

I, _____, certify as the authorized representative
AUTHORIZED REPRESENTATIVE

for _____, that I understand an annual
SPONSORING ORGANIZATION

report is required to be filed by April 15th of each year detailing the expenditure of funds received from the sale of Alabama distinctive license plates for the previous calendar year. The report is to be filed with the Clerk of the Legislative Oversight Committee on License Plates (LOC). I understand that failure to file the report within the prescribed time frame may result in the distinctive license plate category being discontinued.

Signature: _____ Date: _____

Note: *Sponsors for out of state colleges/universities are exempt from filing this report.*

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? **This requirement does not apply to sponsoring organizations for out of state colleges/universities.**
- _____ Include the Annual Report Acknowledgment 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?
- _____ Have you indicated all font types and sizes, as well as CMYK colors, to be used in the license plate design?