

Notice

Regarding Use and Application of I.R.S. Form W-9 *Request for Taxpayer Identification Number and Certification*

There is no law requiring a person to have, obtain or use a Social Security Number to live or work in the United States. Social Security is a voluntary system and there is no legal requirement that an individual obtain or use a Social Security Number.

Utilization of Internal Revenue Service (I.R.S.) Form W-9, *Request for Taxpayer Identification Number and Certification*, is defined in Title 26 of the United States Code of Federal Regulations (26CFR). According to the law, the I.R.S. Form W-9 is used for collecting taxpayer identification associated with securities and brokerage accounts, and certain other account that pay interest or dividends (26CFR1.6401, 1.6042 and 31.3406). There is no other application for the I.R.S. Form W-9.

Unless you can show otherwise, this form should not be used because it is inaccurate to suggest or imply that our relationship is in anyway associated with securities or brokerage accounts, or any account that pays interest or dividends.

Section 7 of Public Law 93-579 provides that:

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

18 USC Sec. 242 and 42 USC Sec. 1983 provides that:

“Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both;” 42 USC Sec. 1983 further provides that a violator “shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.”

42 USC Sec. 408 provides that:

“Whoever ... (8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States; shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.”

This notice must be posted in a conspicuous place where it can be read by all employees and workers.