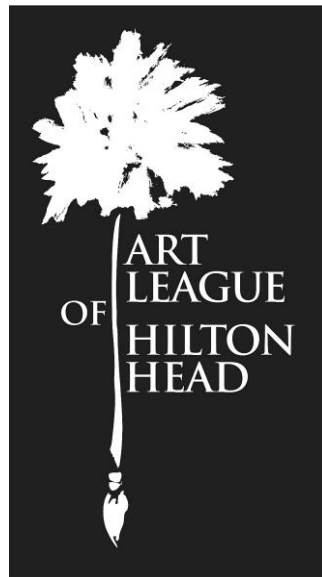


Art League of Hilton Head

2018 Exhibiting Artist

Information Packet



- Guidelines
- Artist's Exhibition Agreement
- Form W-9
- Change of Show Forms

Revised on 11/15/2017

2018 Guidelines

for exhibiting in Art League of Hilton Head Gallery and the affiliated community Satellite Galleries

Art League of Hilton Head (ALHH) Gallery strives for a professional presentation of artwork. Artwork must meet the following guidelines or will not be accepted for exhibition.

- Exhibiting Artists must be a current Art League member and pay the \$85 Exhibiting Artist fee.
- Annual Membership: Single \$55, Family \$90, \$15 Student, \$25 Teacher (K-12)
- Each artist is permitted one piece of wall-hung artwork or three pieces of freestanding or pedestal artwork per month. A new piece must be brought in each month on the correct change of show date. It should be noted that each artist is only allowed to show one 'type' of work per exhibition. For example: if an artist is a painter and a sculptor, he/she may choose to show either one painting or three sculptures, but may not show both in the same exhibition unless you elect to pay the Double Hanging fee of \$85.
- All works must be for sale. If your piece sells, you are encouraged to bring in a new piece of a similar size as soon as possible to replace it. All work must remain in the gallery for the duration of the show unless sold.
- If you would like to use replacement artwork from an exhibition to be displayed in next month's exhibition, you must come in on change of show day and re-register the piece. If you do not re-register the piece, it will be set aside for pick up. There will be no automatic roll over of replacement pieces. If you have conflict with the change of show date due to extenuating circumstances, please contact the Gallery Manager at least one week in advance to make arrangements. We cannot guarantee that we will be able to accommodate your needs.
- Artwork may **never be repeated** within a six month timeframe.
- Diptychs and triptychs must be priced as a whole, not as individual pieces.

A note about hanging:

The Hanging Committee takes great care in making sure all pieces are displayed at their best for each exhibition. Once artwork is hung you may not change its location in the gallery OR remove it before the next change of show date. The gallery will provide the labeling and no additional labeling is allowed except by the featured artist. By noon, install and layout has begun and in order to have a cohesive installation, artwork must be delivered by noon.

Change of Show

- Artworks must be delivered on the change of show day between 10am and 12 noon. **No art will be accepted after these hours.**
- If you have a conflict with the change of show date due to extenuating circumstances, please contact the Gallery Manager at least one week in advance to make arrangements. We cannot guarantee that we will be able to accommodate your needs.
- Artworks being shipped must arrive no later than the Friday before change of show.
- Please use the change of show form provided by the gallery. The form is available as a download on www.artleaguehi.org and in this information packet.
- Pick up is also between 10am and 12 noon on the change of show date. Please make arrangements for someone else to pick up your artwork if you are unavailable. ALHH is not responsible for any damage or loss of pieces not picked up on change of show day. If extenuating circumstances do not allow you to make it to pick up your work on change of show day, please call the Gallery Manager to make arrangements. We do not guarantee that we will be able to accommodate your needs. Any artwork that is left in the gallery for longer than one month (30 days) after the close of an exhibition, without prior approval, becomes property of Art League of Hilton Head.
- Your pick up piece will remain on the wall or pedestal, please place new piece on gallery floor with a blue nametag affixed to bottom right corner of work.
- Change of show occurs on a monthly basis. Please consult the **ARTiculate** for dates.

Hanging Standards

Hanging standards will be strictly enforced. Artworks not meeting the hanging standards will not be accepted to exhibit. We are competing with many other galleries in the area so the need for a professional presentation is extremely important. If presented professionally, the salability of all art, whether created by a beginner or experienced artist, will be enhanced.

Each type of artwork is addressed specifically in Guidelines; however here are a few points that apply to all art types:

- Artwork must be original in conception and execution. No kits, copies, or work from published photographs.
- 'Fakes' (copies of well-known art) are only allowed if we hold our "Fabulous Fakes" event.
- 2-dimensional artwork should not exceed 20 lbs. Exceptions to this rule will be determined on an individual basis.
- Framed artwork must not exceed 40" x 60". Exceptions to this rule will be determined on an individual basis.

Framed Works

Simplify your framing. Let your art speak for itself.

Frames should be appropriate in style and size. For questions regarding the suitability of a frame, contact Barb Snow for consultation @ 843.363.5791 or bsloom@aol.com

Frames that are damaged or scratched are not acceptable. Remember these artworks are for sale and should be in perfect salable condition.

Glass and Plexiglas:

- The gallery prefers works on paper be covered in Plexiglas; however, pastels should be covered in glass.
- Glass or Plexiglas should fit the frame and should not be loose or move in the frame. Also, Plexiglas should not be bulging.
- Plexiglas should be 1/10-1/8 inch thickness, please do not use 1/16 inch thickness, it is too flimsy.
- If using Plexiglas, please indicate to your buyers by providing a secondary label on the backing of your work with the following information:

This piece is framed with Plexiglas, which is archival and UV resistant. In order to preserve its original quality, Plexiglas must be cleaned differently than glass. Always use a soft rag and either commercial "acrylic cleaner" or mild soap and water. DO NOT use window cleaner or paper towels.

Broken, scratched, cracked, chipped, or dirty glass or Plexiglas is not acceptable.

Matting:

- Acid free mats are recommended.
- Dirty or damaged mats are not acceptable.
- Remember these artworks are for sale and should be in perfect saleable condition.

Hanging:

- **Framing wire is required, with the exception of metal backed artworks and the "Small Wall."**
- Wire must be attached using d-rings or screw eyes.
- Wire must be completely hidden behind the frame.
- NO wet paintings will be hung.

Using string, fishing line or any other material for hanging is not acceptable.

Works on Canvas

All works must be on Gallery Wrapped Canvas, with no tacks or staples showing.

Edges of canvas works should be clean or painted.

All canvases must be squared and secured at right angles.

Hanging:

- Framing wire is required.
- Wire must be attached using d-rings or screw eyes.
- Wire must be completely hidden behind the frame.
- NO saw-tooth hangers, except on the "Small Wall."
- NO wet paintings will be hung.

All Other Wall Works

- One piece of framed or hanging fiber art, assemblage, metalwork, basketry, etc. will be accepted in lieu of three free standing/ pedestal works. An artist may not have both wall hung and pedestal pieces in one exhibition unless the artist elects to pay the Double Hanging Fee.
- All works in Fiber, which are framed, must follow the "Framed works" guidelines as listed above.
- Works not framed must have appropriate mountings as follows:
 - Only framing wire is acceptable.
 - Must be attached using d-rings or screw eyes.
 - Wire must be completely hidden behind the frame.
 - NO saw-tooth hangers.
 - NO easel-back or cardboard cutout hangers accepted.

Small Wall

As an exhibition bonus to artists, one (1) "Small Wall" piece, per paid exhibition fee (double hangers may hang two pieces), may be displayed with no additional hanging fee.

- Small wall works must be changed quarterly at minimum.
- All pieces must either be hung by a saw tooth hanger (preferred) or a wire.
- Small wall works must be 10"x10" or less, including frame.
- Small wall works must be less than \$100.

Photography

Due to limited space, all exhibited photographs regardless of type or process, will be designated as a “photograph” on the gallery wall label.

- The gallery encourages you to place a secondary label on the back of your work highlighting any specific processes you may have used. This is a courtesy to the art collector and helps sell your work.
- Please follow the guidelines above based on whether your photograph is framed or printed on canvas.

Freestanding or Pedestal Artwork Standards

Pedestal artwork standards will be strictly enforced. Artworks not meeting these standards will not be accepted to exhibit. We are competing with many other galleries in the area so the need for a professional presentation is extremely important. If presented professionally, the salability of all art, whether created by a beginner or experienced artist, will be enhanced.

Here are a few points that apply to all types of pedestal work;

- Artwork must be original in conception and execution. No kits, copies or work from published photographs.
- ‘Fakes’ (copies of well-known art) are only allowed if we hold our “Fabulous Fakes” event.
- Broken, chipped, unstable, dusty, or dirty work will NOT be accepted into the exhibition.
- All three freestanding or pedestal works must be changed **quarterly** at change of show.
- 3-dimensional artwork should not exceed 40 lbs. Exceptions to this rule will be determined on an individual basis.

Three freestanding or pedestal artworks are allowed per artist per exhibition.¹ One piece of framed or hanging fiber art, assemblage, metalwork, basketry, etc. will be accepted in lieu of three freestanding pieces, but an artist may not have BOTH in one exhibition.

¹ Due to limited floor space, this number may be adjusted in the future.

****Currently the gallery does not accept wearable fiber art, pillows, throws, quilts, or similar works. For questions about acceptability of a particular type of 3-D work, please contact the Gallery Manager.**

Jewelry

Jewelry displayed in Art League Gallery must have original and creative design elements that make it unique. Due to the limited space, new jewelers will be selected by the Jewelry Panel consisting of 3 individuals; an Artist Advisory Council Member, the Gallery Manager and a current exhibiting jeweler. Selection is determined from the list of interested jewelers for their design esthetic and workmanship, to create diversity and range in the jewelry displayed in the gallery.

All jewelers must adhere to the following guidelines:

- Space in existing and future display cases will be divided equally between current exhibition jewelers.
- Currently our maximum allowance will be 12 exhibiting jewelers.
- Change of show
 - All jewelers will be required to participate in change of show day once per quarter, at which time space will be apportioned based on current number of jewelers. Merchandise must be changed over and a new inventory sheet must be completed.
 - The Change of Show months for jewelers for 2018 are as follows: June, September & December.
 - On these months all jewelers will be required to come in on the Change of Show Day between 10am-12 noon, or make arrangements for a person designated by the jeweler, to change their display at the designated Change of Show date and time.
 - Displays will be rotated quarterly and if a jeweler does not comply with the aforementioned Change of Show regulations, the jeweler will be warned. This will be monitored by the Jewelry Panel. If the jeweler still does not comply with these regulations in a timely manner, they will lose their space and be replaced by another jeweler from the list, also chosen by the panel.
 - Jewelry must remain in the gallery and cannot be removed or "switched out" during the specified quarter unless sold.
- Display
 - All jewelry must be displayed professionally and artistically. Uniformity within your display will benefit all jewelers. Overcrowding and sparsely filled cabinets should be avoided.
 - When one of your pieces sells, Art League of Hilton Head encourages you, or a person designated by you, to come in and replace the item as soon as possible.
 - All busts on top of the cases are limited to one per jeweler, and must be of the same size, color, shape, and material.
 - Art League of Hilton Head reserves the right to ask a jeweler to modify their display if it is deemed unprofessional by the above guidelines.

Bin Art

- An artist may submit up to **4** pieces of bin art.
- Minimum 11 x 14; Maximum 28 x 36 inches.
- Art should be mounted on, or backed with 3/16" Foam Core board. Do not use 1/8" Foam Core, cardboard, or any other material.
- If matted, art should be matted according to the same standard as for hanging art.
- Art should be professionally shrink-wrapped or packaged in clear, self-sealing polypropylene bags. If using bags, artwork should be the exact size of the bag; folded. In the case of odd sizes where artwork might not fit snugly, taping to fit is acceptable. However, if taped the edges must be firmly secured.
- As with hanging art, bin art will be reviewed for adherence to quality standards and returned to the artist if standards are not met. Please do not bring art with faded mats, yellowed packaging, old labels or anything that appears shopworn.
- Affix a gallery label to each piece of your artwork and record it in the bin art book located at the desk. You may print your own at home using the Avery template available from the Gallery Manager.
- Bin art over 3 months old should be replaced with fresh inventory. All art more than 3 months old will be pulled from the bins and must be picked up by the artist when notified.
- Bin art inventory changeover months for 2018 are the following: January, April, July, and October. On Change of Show day for the months listed, each artist exhibiting bin art must fill out an updated inventory form and remove unsold bin art to replace with new pieces. If the artist fails to update their inventory sheet with a new sheet on change of show months, their pieces will be pulled from bins and the artist will be notified to pick up.
- Limited Editions: If it is an edition, for example, of 25 prints, the prints are sequentially numbered: 1/25, 2/25, 3/25...etc. If the same image is reproduced in a variety of sizes, each size should be labeled as a separate edition.
- Certificates of Authenticity: Be careful! This is your guarantee to the purchaser that the print is a limited edition and/or was printed to meet archival standards.

Notecards

- An artist may use up to 3 slots (notecard widths) on the notecard rack.
- Maximum size: 6" wide x 9" tall.
- Cards and card sets should be professionally shrink-wrapped or packaged in clear, self-sealing polypropylene bags or boxes. If using bags, artwork should be the exact size of the bag; folded.
- Notecards will change on the same schedule as bin art.

Art League Gallery has the right to remove any items which do not follow these standards. Your suggestions are welcome and we'll try to answer any question you may have regarding these updated policies.

Artist's Exhibition Agreement

Please be sure that you have read and signed the Artist's Exhibition Agreement to indicate that you agree to all terms listed in the above guidelines for 2018. Please provide a current personal biography and photograph (optional) for the Gallery Manager to make available to visitors and patrons.

Double Hanging Policy

An artist may hang a second piece of artwork if they pay the \$85 Double Hanging Fee in addition to the Exhibiting Artist Fee. This applies to wall hung artwork only. Due to space limitations, we cannot allow 3-D artists to show more than three works per show.

Contact Information

If you have any questions, contact the Gallery Manager at 843.681.5060.

ARTIST'S EXHIBITION AGREEMENT—Calendar Year 2018

Name (last, first) _____

Address (city, state, zip) _____

Phone _____ Email _____

Exhibition fee paid , date _____ Membership fee paid , date _____

1. I, the undersigned, hereby agree that I will not hold the Art League of Hilton Head, any of its volunteers, employees, or agents responsible for any loss or damage, however caused, to any work submitted for exhibit. If the exhibition is being held at any site other than the Art League Gallery at the Arts Center of Coastal Carolina's Walter Greer Gallery, the foregoing provision shall likewise apply to and release from liability the Art League of Hilton Head, its volunteers, employees, and agents.

2. The undersigned has paid an **exhibition fee of \$85.00** and the minimum **annual membership dues**. This allows the undersigned to **exhibit from January 1 to December 31**.

3. All artwork must be for sale, remain in the gallery and cannot be removed during the specified duration of the show, unless sold.

4. **Any artwork that is left in the gallery for longer than one month (30 days) after the close of an exhibition without prior approval will automatically become the property of the Art League of Hilton Head** and will be disposed of in any manner decided upon by the Art League. Artwork may be retrieved by a person designated by the undersigned with prior notification to the Gallery Manager.

5. The Art League of Hilton Head receives a commission of thirty-five percent (35%) of the sale price of artwork; **the artist receives sixty-five percent (65%) of the sale price. This also applies to the sale of an exhibited work of art up to thirty (30) days after the close of an exhibition for which the work was submitted, if the buyer was introduced to the work of art in the Art League Gallery.**

6. The undersigned understands that **all artwork sales must be processed through the Art League Gallery** unless prior arrangements have been made with the gallery manager. The undersigned further understands that exhibitors are not authorized to effect sales of their own work directly with a customer. Checks in the full amount indicated on the identification card will be made payable to the Art League of Hilton Head. At the beginning of each month, the Art League Treasurer will issue a check to the artist for 65% of all sales processed in the previous month.

The undersigned also understands that all prices indicated on the identification cards are set by the artists and are not negotiable by gallery personnel.

7. The undersigned agrees to pay the Art League of Hilton Head twenty percent **(20%) for a commission** or ten percent **(10%) for a referral** s/he may receive as a result of the efforts of the Art League of Hilton Head.

8. An absentee artist may enlist the services of gallery staff to quarterly manage the changing and hanging of their work (up to three pieces) for \$150/year. This option is limited to space availability. All other standards and guidelines apply.

9. I give permission to ALHH to photograph and use my artwork for marketing and promotional purposes.

The Art League Board of Directors (or their designees) reserves the right to judge whether or not a piece of art is original, is the work of the submitting artist or if the work is appropriate for display in the Art League Gallery. The Art League of Hilton Head provides a self-supporting gallery to show artwork that is in good taste and non-controversial.

I have read and understand all of the guidelines in the 2018 Exhibiting Artist Information Packet. If you have any questions or concerns, please call the Gallery Manager at 843.681.5060.

SIGNED BY _____ DATE _____

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: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	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.

Social security number									

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

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), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

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

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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.

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, 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* on page 1.

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

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. 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 Regulation section 301.7701-2(c)(2)(iii). 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 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 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, 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.

Note. Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. 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, as appropriate. 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 U.S. 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 U.S. 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.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. 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. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that 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
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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, 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 the "Name" line 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 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. 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.

**Art League of Hilton Head
Change of Show Form**

Date: _____

Artist:

Last Name: _____

First Name: _____

Title: _____

Medium: _____

Price: \$ _____

Small Wall Piece

Phone: _____

**Art League of Hilton Head
Change of Show Form**

Date: _____

Artist:

Last Name: _____

First Name: _____

Title: _____

Medium: _____

Price: \$ _____

Small Wall Piece

Phone: _____

**Art League of Hilton Head
Change of Show Form**

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