



Doug Belden, Tax Collector

MEMO

TO: All Tax Certificate Buyers
FROM: Hillsborough County Tax Collector's Office

Re: 2005 Tax Certificate Sale Protocol

Dear Tax Certificate Buyer:

Deposits for the 2005 tax certificate sale will be accepted beginning May 16, 2005. As it is the tax certificate buyer's responsibility to maintain a 10% deposit at all times, should you elect to have funds wired for the 2005 tax certificate sale, the following office policy will be in effect:

- You must allow 24 hours for wired funds to become available for the purchase of tax certificates.
- A separate wire fund transfer is required for each buyer number for which you wish to have funds applied toward.
- In advance of each wire fund transfer, you or your designee are required to send an e-mail to fundtransfer@hillstax.org. The e-mail must contain the exact dollar amount of the pending transfer and the buyer number to which the funds need to be applied. Your failure to specifically identify the buyer number will result in a delay of processing and, should the 10% deposit be exceeded, the inability to further participate in the tax certificate sale until the transfer is applied.

Additionally, we would like to take this opportunity to remind you that the Hillsborough County Tax Collector's office prides itself on conducting an efficient and professional tax certificate sale within the guidelines set forth by Florida Statutes and the Florida Administrative Code. Toward that effort, a zero-tolerance policy is maintained regarding any outbursts or behavior of a disruptive nature from attendees that may impede the auction process. Therefore, any buyer or buyer's representative making a derogatory remark of any kind at any time in the auction room or to any Tax Collector staff member will immediately be ejected from the sale by security personnel and will not be allowed to return. Such action will also disallow any buyer or their entity from further participation in the 2005 tax certificate sale. Your cooperation is appreciated.



Hillsborough County Tax Certificate Buyer Information Package

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Did you know that resources are right at your fingertips? See pg 5

Date, Time, and Location

Sale begins **Tuesday, May 31st, 2005 at 3:30pm** ☐

The sale will continue Monday through Friday, from **8:30 am to 4:30 pm**, each business day until all certificates have been sold.

The sale will be conducted on the **26th Floor** of the County Center which is located at

**601 E Kennedy Blvd
Tampa, FL 33602**

There will be two fifteen minute breaks, and one hour allotted for lunches. Deposits will be accepted

F.S. 197.432, states that annually, on or before June 1st, the Tax Collector must sell Tax Certificates

Parking



What is a Tax Certificate?

A tax certificate is a superior priority interest bearing lien on real estate property that is awarded to the lowest interest rate bidder during a competitive auction. A tax certificate has a life of 7 years from date of purchase and it is not eligible for foreclosure until 22 months from date of purchase. You are **not** purchasing property at a tax certificate sale! You are making an investment. This investment **does not** convey any rights or ownership to the certificate holder.

Want your redemption checks directly deposited?

If so, go to page 9 and 10 for directions and direct deposit form

View Florida Statutes online at www.leg.state.fl.us

Why should one invest in tax certificates?

Your investment helps Hillsborough County meet budgetary financial obligations which keep the county functioning. Your investments fund vital functions, such as transportation, schools, parks and water management.

You are guaranteed the interest rate of 5%, if your certificate is redeemed during the first 3 months that it is held. Thereafter the interest rate bid will begin accruing inclusive of the 5 percent. The overall interest rate for the 2004 tax certificate sale was 4.63%, and, when you purchase county held certificates, you are guaranteed an interest rate of 18%.

Thank you for your interest in investing in Hillsborough County!

Who can purchase tax certificates?

Anyone including, individuals, businesses, banks, and corporations can purchase tax certificates.

All participants must obtain a buyer number. Multiple buyer numbers may be assigned. To obtain a buyer number, a W-9 form must be completed. The information on the W-9 form is used to report interest earned per year to the IRS. Once the form is completed a buyer number will be assigned.

Prior to bidding, a deposit must be made at the Tax Collector's office, located at: County Center, 14th Floor, 601 E. Kennedy Blvd. Buyers are required to make and maintain a deposit equal to 10% of the intended purchase amount of certificates. We will begin accepting deposits May 16, 2005. The 10% deposit must be maintained at all times in order to continue bidding. If a 10% deposit is not maintained, the system will not accept the bid. Additional deposits will be accepted at the sale. It is the buyer's responsibility to maintain the 10% deposit. Reports are available anytime during the sale so buyers can review their account status.





The Purchase Process at the Certificate Sale



After registering and making your deposit, you will check-in with the information desk outside the auction room. Buyers will be given their assigned buyer number card which they will use throughout the auction to bid on certificates.

You must be a registered buyer in order to participate in the tax certificate auction.

The sequence number which is advertised in the newspaper will be read along with the dollar amount of certificate (without the cents). Once the reader reads this information the floor is open for bidding. The maximum rate of interest is 18% and can be bid down in 1/4 % increments. This does not mean that all bids will start at 18%, many buyers will skip to a lower percent as to shorten the process. You must raise your buyer number card and state your bid clearly. This process continues until the auctioneer determines who has the lowest bid. The lowest bidder is awarded the certificate and the auctioneer will state the interest rate and the buyer number receiving the bid, **the bid is always final in every case**. This information is recorded by our data entry operator. The process is repeated until all certificates are sold.

In the event that an item is not bid on, the auctioneer will announce "18% to buyer 12". Buyer 12 is the county to which we issue all certificates that receive no bid. At a later date these certificates will be offered for purchase, often referred to as over the counter certificates, see our "**After the Sale is Complete**" section of this package for more information on these county-held tax certificates.

Certificate Listing for Certificate Auction

To simplify the sale procedure, we have added a sequence number to each parcel advertised in the newspaper. The auctioneer will call the sequence number instead of the folio number.

Many items listed in the newspaper will not be auctioned since payment of taxes was made before the property came up for bid. Sec. 197.432 (4), F.S. prohibits the sale of tax certificates on homestead property whose taxes are under \$100.00, these certificates will be issued to the county.



Code of Conduct for the Certificate Sale

The following outlines potential problems and areas of concern with regard to tax certificate sales. Please familiarize yourself with this list as the following issues will not be tolerated. We mention these points to ensure a smooth and trouble-free certificate sale.

Rotational Bidding

Bidders attempting to organize other bidders so as to scheme, conspire, plot, or rig the sale in order to establish rotational bidding, thereby preventing free, open and competitive bidding.

Freeze Bidding

All bidders shouting 18 percent at once, then "**freezing**" and refusing to bid any lower, thereby forcing the Tax Collector to "**choose**" someone from the group.

Please note: The Tax Collector has the authority and the responsibility to admonish and/or remove any person attempting to effectuate any of the above devices. All bidders at the tax certificate sale must have an equal and free opportunity to bid on each and every certificate, including the opportunity to bid the maximum interest allowed.

Order of Sale

Tax certificates must be sold in the order in which they appear on the tax roll. Tax certificates must not be sold out of sequence even if the bidders request the Tax Collector to do so.

Improper Behavior

Persons attempting to intimidate or coerce other bidders by shouting, making snide remarks or other disruptive behavior will be removed from the sale.

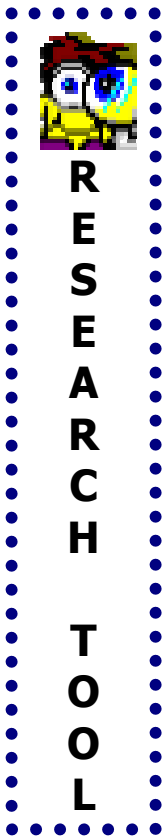
Other

Bidders may complain during or after the sale that certificates are being sold at low or zero-interest rates. As long as no other irregularity occurs in the bidding process, this is not illegal. Additionally, by buying at a low interest rate, some buyers may acquire an unusually large number of certificates at a particular sale. Again, this is not illegal.



Once the Tax Sale is Completed

After the sale is reconciled, the Tax Collector advises all buyers of their balance due via letter. With this letter, you have a window of 48 hours from the date the letter is mailed to remit the amount due. If you fail to meet this deadline, no monies and/or certificates purchased will be given to you as they will be forfeited. Keep in mind when you are finished purchasing certificates at the sale you have the option to pay your balance due at that time. If there is a residual balance due to you, the buyer, you will have to wait until the sale is balanced before those fees would be refunded to you. After all monies are received and applied accordingly, the Tax Collector will send you proof of certificates purchased via certified mail and the tax roll will successfully close. At that time, the certificates issued to the county will become available for purchase on a first-come, first-serve basis, this is only a certificate. You will **not** own the property. The Tax Collector will send a letter to all buyers who attended the sale and to those who requested to be notified when the county list becomes available. The county certificates are



By using the following websites or offices you can make informative decisions on the certificates you may be interested in bidding on.

www.hillstax.org

Tax Collector, property searches will allow you to see how many other years are outstanding and other pertinent information. As well as check your daily statistics from the certificate sale.

www.hcpafl.org

The Property Appraiser, allows you to see the breakdown of values, exemptions, land use, etc.

www.hillsclerk.org

The Clerk of the Circuit Court, allows you to search public records online, which reflects liens that have been recorded against said properties.

TIP: It is always in your best interest to research properties before investing.



Answers to Commonly Asked Questions



Taxes become delinquent April 1st of every year. Tax certificates are sold on or before June 1st of every year unless it lands on a holiday or weekend in that case it will be held the next business day.



The tax certificate sale is not the sale of property. The investor bidding the lowest interest rate will be awarded the tax certificate.



A listing of County held certificates is available online.



A listing of **all** delinquent taxes is available for a cost of \$35.00 + \$2.00 postage for mailing.



Certificates are eligible for foreclosure after 22 months at which time it will be the responsibility of the certificate holder to take action.



A public auction is held to sell property for taxes by the Clerk of the Circuit Court at a Tax Deed Sale. Information may be obtained on properties that are being auctioned by contacting the Tax Collector's office or the Clerk of the Circuit Court.



County held certificate properties that are not sold at a Tax Deed Sale are put on a "List of Lands Available for Taxes". Information may be obtained from the Clerk of the Circuit Court.

Overview of Tax Deed Process

The holder of a tax certificate may apply for a tax deed after two (2) years have elapsed from April 1st of the year of issuance of the tax certificate.

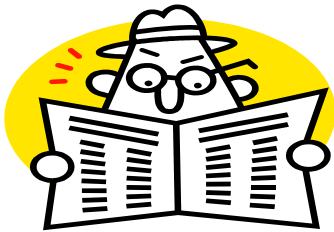
Prior to applying for tax deed foreclosure it may be advisable to check for any existing liens on the property. Sec 197.552, F.S., provides that unsatisfied Governmental Liens shall survive the issuance of a tax deed.

The statute of limitation is seven (7) years on all tax certificates. To apply for a tax deed the tax deed applicant shall:

- a. submit signed application
- b. pay all amounts required to redeem all outstanding tax certificates not owned by applicant.
- c. pay current taxes, if due
- d. pay a fee of \$100.00 for a title search
- e. pay a \$75.00 application fee
- f. pay a \$60.00 Clerk of Circuit Court fee

At a later date, the Clerk of the Circuit Court will advise the applicant of the sale date and additional costs, which the applicant must pay. These costs include the advertising cost, mailing costs, and the Sheriff's fees. In Hillsborough County the sale will take place approximately two (2) months following this notification. The property will be sold to the highest bidder at a public sale in the Hillsborough County Courthouse auditorium located on the second floor, on a designated date.





Newspapers

The unpaid tax listing will be advertised 3 consecutive weeks in the Tampa Tribune. The dates of advertisements are May 9th, 16th, and 23rd, 2005. Copies of the newspaper are available at any of our office locations along with the Hillsborough County Courthouse, Plant City Courthouse, City Hall in Plant City, and the Hillsborough County Libraries.

Transfer of Tax Certificates

When a tax certificate is sold to another person from said certificate holder, an endorsement form must be completed and submitted to our office for official record. There is a \$2.25 transfer fee for each certificate transferred.

Section Maps will be available at the sale and the cost is \$1.00

Interest Allowed on Tax Certificates Sold in Error

According to section 197.432(10), Florida Statutes, any tax certificate which is canceled or reduced due to an error of the Property Appraiser or Tax Collector will earn 8% per year, simple interest, or the rate of interest bid at the tax certificate sale whichever is less, calculated from the date the certificate was purchased. This amendment applies to all certificates purchased on or after October 1, 1998.

Redemption of Tax Certificates

Taxpayers must redeem tax certificates through the Tax Collector's office, who will then make payment to the certificate holder. Please see page 9 for direct deposit information for redemptions.



Designation for W-9

At time of completion of the W-9, you must select one of the following:

Tenants in Common: Upon the death of one of the tenants an undivided one-half interest passes to the decedent's estate and the other one-half undivided interest remains with the surviving tenant.

Joint Tenancy with Rights of Survivorship: The surviving tenant takes title to the entire certificate by operation of law and without necessity of probate.

Directions for Direct Deposit of Redemption Checks



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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	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 Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

or

Employer identification number									

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

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

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. 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.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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 social security card. 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 social security card on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

- 7. A foreign central bank of issue,
- 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
- 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
- 10. A real estate investment trust,
- 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
- 12. A common trust fund operated by a bank under section 584(a),
- 13. A financial institution,
- 14. A middleman known in the investment community as a nominee or custodian, or
- 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a Federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.gov/online/ss-5.pdf. 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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal 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.)

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



Doug Belden, Tax Collector

Authorization for electronic payment of redemption checks through the National Automated Clearing House Association.

BUYER INFORMATION

Name: _____

Buyer #: _____ Social Security Number (SSN)

--	--	--	--	--	--	--	--	--	--

or

Employer Identification Number (EIN)

--	--	--	--	--	--	--	--	--	--

FINANCIAL INSTITUTION INFORMATION

Name: _____

Address: _____

Account Number: _____

ABA Number: _____

Check One

Deposit should be made to my Checking Account Savings Account

*****Please attach a blank voided check or deposit slip (if savings) which will be used to record your ABA account number.**

I hereby certify that I am an owner of the above account and authorize the Accounting Department of the Hillsborough County Tax Collector's office to deposit the full amount of my check for payment of any Tax Certificate(s) that has/have been redeemed, and to post debit entries to correct any deposits made in error. This authorization shall remain in full force and effect until you have received written notification from me of its termination in such a manner as to afford you a reasonable opportunity to act upon it.

Signature: _____ **Date:** _____

Please return the completed form and any other appropriate information to the address below, indicating the following: **Attn: Accounting Department – 813-307-6528**

Wiring Instructions – Buyer Deposits

Domestic Wire Transfers

ABA #: 063109430

Credit: HILLSBOROUGH COUNTY TAX COLLECTOR

Our Account #: 70-671-683

Your Buyer #: Provide your buyer number to the bank

International Wire Transfers

Swift Code: SOTRUS44

ABA #: 063109430

Credit: HILLSBOROUGH COUNTY TAX COLLECTOR

Our Account #: 70-671-683

Your Buyer #: Provide your buyer number to the bank

Note: Additional bank fees may apply. Please wire an additional \$50.00 to cover any fees. The Hillsborough County Tax Collector will refund the difference, if any.

Date _____ (mm/dd/yyyy)

1. Buyer # _____ (Note: A separate wire transfer is required for each buyer number.)

2. Amount of Wire \$ _____ Bank Name _____

3. Paid By (name) _____

Address _____

City _____ State _____ Zip _____

4. Phone () _____ Ext. _____ Fax # () _____

5. E-mail address _____

Location Map

