
**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

COMMODITY FUTURES TRADING
COMMISSION, et al.,

Plaintiffs,

v.

RUST RARE COIN INC., et al.,

Defendants.

**NOTICE OF DEADLINE TO SUBMIT
CLAIM FORM AGAINST
RECEIVERSHIP ESTATE –**

TIMELY ACTION REQUIRED

Civil No. 2:18-cv-00892-TC

Judge Tena Campbell

PLEASE TAKE NOTICE that you have been identified as a person who may be able to assert a claim in the case noted above based on transactions with the entities listed in the “Claim Form” attached to this Notice.

**FOR YOUR CLAIM TO BE CONSIDERED, YOU MUST SUBMIT A
COMPLETED AND SIGNED CLAIM FORM TO THE RECEIVER SO THAT IT
IS RECEIVED BY THE RECEIVER NO LATER THAN MIDNIGHT MT
OCTOBER 4, 2019 (THE “BAR DATE”).**

DO NOT FILE THE CLAIM FORM WITH THE COURT.

PLEASE TAKE FURTHER NOTICE that submission of a Claim Form is the only means for obtaining a distribution from the Receivership Estate. Unless the Court orders otherwise, your failure to submit a Claim Form to the Receiver prior to the expiration of the Bar Date will result in your claim being denied and you will be forever barred from asserting your claim against the Receivership Estate or any property of the Receivership Estate.

PLEASE TAKE FURTHER NOTICE that the completed and signed Claim Form may be (a) mailed or hand delivered to the Receiver at Parr Brown Gee & Loveless, Attn: Claim Form, 101 South 200 East, Suite 700, Salt Lake City, Utah 84111; or (b) emailed to: rustclaims@parrbrown.com.

Upon submission, the Receiver will contact you to confirm receipt of your Claim Form.

Claim Form and Instructions

Commodity Futures Trading Commission, et al. v. Rust
Rare Coin, Inc., et al.

United States District Court for the District of Utah
Case No. 2:18-cv-892

August 26, 2019

On November 15, 2018, the United States District Court for the District of Utah (the “Court”) appointed Jonathan O. Hafen as the Court-Appointed Receiver (the “Receiver”) for the assets of Rust Rare Coin Inc., Gaylen D. Rust, Denise G. Rust, Joshua D. Rust (collectively, “Defendants”) and Aleesha Rust Franklin, R Legacy Racing Inc., R Legacy Entertainment LLC, and R Legacy Investments LLC (collectively, the “Relief Defendants” and, together with the Defendants, “Receivership Defendants”).¹

Persons who are owed money by any of the Receivership Defendants must file this Claim Form with the Receiver in order to be eligible to participate in distributions from the Receivership Estate. Regardless of what other information you have provided the Receiver through questionnaires or online submissions, this document is the official Claim Form which must be filed to present your claim for payment. If you fail to complete and timely submit this Claim Form to the Receiver, you will not be entitled to payment from the Receivership Estate.

Your claim must be completed and filed so that it is *received* by the Receiver by **Midnight MT, October 4, 2019**. Failure to complete and timely file this Claim Form will result in a denial of your claim.

Please read this Claim Form and Instructions in its entirety and provide all requested information.

¹The “Receivership Defendants” also include Torque Entertainment LLC, The Writer’s Den LLC, Den of Music, Alrighty Den, Den What Music, and the following dba’s of R Legacy Entertainment LLC: Huge Studios, Sage and Thistle, Yourldsmusic.com, Legacy Studio, The Brick Room, Refinement Records, Big Door Entertainment, Hugesound Music International, Hugesound Music Unlimited, Sage and Thistle Collective, S&T Collective, Youldsradio.com, Sage and Thistle Rentals, R Music Store, Sputnik, Big Door Video, Sage and Thistle Events, Hugesound Post Production, Big Door Network, Positive Music and Downloads, Inspire My Life, Sounds of Zion Music, Musician’s Toolkit, Torque Media, Soundcheck, Big Door Booking, Huge Sound, Chance Thomas Music, Hugesound Music Worldwide, and Denise Entertainment Rust.

BACKGROUND

The Receiver operates under the supervision of the Court. All of the significant actions of the Receiver are approved by the Court after a Motion is filed and all interested parties have an opportunity to object. Many Motions have been filed by the Receiver in this case. This process is important because it ensures that interested parties have input in the administration of the Receivership Estate and that it is administered fairly.

Since his appointment, the Receiver has identified and taken control of the receivership assets, abandoned assets that have no value, and is in the process of liquidating the remaining assets for cash. A Plan of Distribution will be submitted by the Receiver outlining how that cash will be distributed to pay allowed claims. Once the Court approves the Plan of Distribution, the cash will be distributed in accordance with the Plan.

A court-approved process will be implemented to determine which claims are allowed. This Claim Form and Instructions is the first step in that process. It will be mailed and emailed to all known Claimants and availability of the Claim Form and Instructions will be advertised to notify those who do not receive the mailed notice. **There is a deadline to file claims and claims not filed by that date may not be allowed.** Upon receipt of a Claim Form, the Receiver will review the information in the Claim Form and supporting documents and compare it to records of the Receivership Defendants and other records compiled by the Receiver. The Receiver will then take one of the following actions: (i) accept the claim and designate it as an allowed claim, or (ii) object to the claim. If the Receiver objects to the claim, notice of the objection will be given to the Claimant and filed with the Court, after which the Court will determine if the claim will be allowed.

At this time, it is not possible to determine when distributions to pay claims will be made, the amount that will be available for distribution, or the amount that will be distributed to each class of claim.

The Receiver maintains a public website at <http://rustrarecoinreceiver.com> which contains more detailed information about the receivership and is updated regularly to report new developments. The Receiver is not able to respond to individual inquiries about the receivership or its status. You are encouraged to visit the Receiver's website for updates.

INSTRUCTIONS FOR CLAIM FORM

YOU MUST COMPLETE AND SIGN THE FOLLOWING CLAIM FORM (“CLAIM FORM”) AND SUBMIT IT TO THE RECEIVER SO THAT IT IS RECEIVED NO LATER THAN MIDNIGHT MT, **OCTOBER 4, 2019** (THE “BAR DATE”).

FAILURE TO SUBMIT A CLAIM FORM PRIOR TO THE BAR DATE MAY RESULT IN YOUR CLAIM BEING DENIED AND FOREVER BARRED.

NOTE THAT INVESTOR QUESTIONNAIRES YOU MAY HAVE PREVIOUSLY SUBMITTED ARE NOT CLAIM FORMS. PLEASE FILL OUT THIS FORM TO MAKE A CLAIM FOR REPAYMENT.
You may want to consult an attorney to protect your rights.

INSTRUCTIONS FOR COMPLETING THE CLAIM FORM

1. General.
 - a. Use of this Claim Form is Required. To assert a claim you must complete and sign the accompanying Claim Form and submit it to the Receiver prior to the Bar Date.
 - b. Exclusive Recovery Method. The only way to obtain a distribution is through timely submission of the Claim Form in accordance with these instructions.
 - c. Complete the Entire Form. Do not leave *any* spaced blank or unanswered, unless instructed to do so. Write “none,” “not applicable,” “not available,” or a similar response if you do not have the requested information.
 - d. Additional Space. If additional space is needed to respond, attach additional sheets to the Claim Form. State the claimant’s name in the upper right-hand corner of each sheet and identify the question(s) to which you are responding.
2. Claimant. Fill in the name of the person or entity asserting a claim, along with the contact information requested. Notices and communications from the Receiver will be sent to the address provided. *You have a continuing obligation to keep the Receiver informed of your current contact information.*
3. Distributions.
 - a. Payment Address. Distributions, if any, will be made payable to the person stated on the Claim Form and sent to the address provided, unless you state otherwise in the Claim Form. If the payment address differs from the notice address, a separate space is provided on the Claim Form for this information.
 - b. Retirement Information. If you used a retirement plan as your investment vehicle, be sure to provide the retirement account number, company name, and retirement account name in the space provided on the Claim Form. This is critical to ensure

that the distributions, if any, can be appropriately deposited into your retirement account.

4. Joint, Multiple, and Related Claims. A separate Claim Form should be submitted for each person or entity submitting a claim, except as discussed below.
 - a. Jointly Held Claims. If more than one person or entity seeks recovery of the same amount, you may submit a single Claim Form for the joint claimants.
 - b. Multiple Claims Held by One Person. Persons whose claim is based on more than one type of claim should include all claims in one Claim Form.
 - c. Related Claims. There is a box to check if your claim is related to other claims that have been submitted. For example, if you made investments personally and through a corporation or LLC that you control, you should make separate claims for each, but check the box to inform the Receiver of the relationship.
5. Signatures and Verification. The individual completing this Form must sign and date it for it to be valid. If you sign the Claim Form you declare *under penalty of perjury* that the information provided is true and correct to the best of your knowledge, information, and belief. Whether signing the Claim Form personally or in a representative capacity, your signature makes you responsible for the claim asserted and for the veracity of the statements made. Be sure to provide true, accurate, and complete information.
6. Supporting Documentation. You are expected to make a reasonable search to locate the requested information and documents. You must attach documents to support your claim. Failure to provide adequate documentation of your claim is a basis for disallowance of your claim. If you are attaching documents, *do not send originals. Please do not discard any documents related to your claim even if you are not attaching them to this Claim Form.* Do not request documents from the Receiver. If you are asked to complete a W-9 or W-4 Form, blank copies are attached to this packet.

INSTRUCTIONS FOR SUBMITTING THE COMPLETED CLAIM FORM

7. Submitting the Form. The completed and signed Claim Form must be submitted so that it is *received* by the Receiver on or prior to the Bar Date of Midnight MT, **October 4, 2019.** *Do not file your Claim Form with the Court.*
8. Method of Submission. The completed Claim Form may be submitted to the Receiver via U.S. Mail, overnight mail, or hand delivery addressed to the following: Parr Brown Gee & Loveless, Attn: Claim Form, 101 South 200 East, Suite 700, Salt Lake City, Utah 84111; or submitted by email at: rustclaims@parrbrown.com.
9. Keep a Copy. You should retain a copy of your completed Claim Form and any supporting documents sent to the Receiver, along with proof of the submission date.

POST-SUBMISSION PROCEDURES

10. Notices. To conserve costs and speed communications, the Receiver will communicate with you about your claim and the claim process via email. If you do not include an email address in the Claim Form, the Receiver will send notices via U.S. Mail. Information about the status of the claims process will be posted at <http://rustrarecoinreceiver.com>.
11. Procedures. Upon submission of your Claim Form to the Receiver, you can expect the following:
 - a. Claimant Identification. Your Claim Form will be assigned a “Claim Number.” To maintain your confidentiality, public filings regarding your claim will refer to your Claim Number and your name, but no other personal or identifying information. By submitting a Claim Form, you acknowledge and consent that the Receiver can reference the claimant’s name in pleadings and other public filings with the Court.
 - b. Claim Review. The Receiver will review your Claim Form and supporting documents to determine whether your claim will be allowed against the Receivership Estate.
 - c. Report to the Court. The Receiver will file with the Court and send you notice of his recommendation for allowed claim amounts. If you disagree with the Receiver’s recommendation, you will have 30 days to file an objection with the Receiver (not the Court). After the Receiver receives your objection, he will submit the objection to the Court and ask the Court to set a hearing to rule on the objection. You will receive notice of any hearing, at which you will have an opportunity to present evidence to the Court regarding your objection.
 - d. Distribution Plan. After claim issues are resolved, the Receiver will recommend a distribution plan to the Court. Only holders of allowed claims may receive a distribution under the plan. Allowance of a claim, however, does not guarantee a right to distribution. Distributions will depend on the amount of funds ultimately recovered by the Receiver and the methodology employed in the Court-approved plan.

CLAIM FORM

<p>Commodity Futures Trading Commission, et al.,</p> <p>v.</p> <p>Rust Rare Coin Inc.; Gaylen Dean Rust; Denise Gunderson Rust; Joshua Daniel Rust; Aleesha Rust Franklin; R Legacy Racing Inc.; R Legacy Entertainment LLC; R Legacy Investments LLC*</p>	<p>RECEIVER USE ONLY:</p> <p>Date Form received:</p> <p>_____</p> <p>Claim Number:</p> <p>_____</p>
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STEP ONE: General Information

Claimant Name(s) *(The person or entity owed money by one of the Receivership Defendants. Claims for a company must be made by the company, not by the individual members or shareholders. See Claim Form Instructions for more details.):*

Contact Information:

Address: _____
Telephone Number: _____
Email: _____

Social Security Number or Federal Employer Identification Number

(If claimant is a married couple, list the social security numbers for both partners.):

Attorney Information *(If claimant is represented by an attorney.):*

Attorney Name: _____
Address: _____
Telephone Number: _____
Email: _____

* The "Receivership Defendants" also include Torque Entertainment LLC, The Writer's Den LLC, Den of Music, Almighty Den, Den What Music, and the following dba's of R Legacy Entertainment LLC: Huge Studios, Sage and Thistle, Yourldsmusic.com, Legacy Studio, The Brick Room, Refinement Records, Big Door Entertainment, Hugesound Music International, Hugesound Music Unlimited, Sage and Thistle Collective, S&T Collective, Youldradio.com, Sage and Thistle Rentals, R Music Store, Sputnik, Big Door Video, Sage and Thistle Events, Hugesound Post Production, Big Door Network, Positive Music and Downloads, Inspire My Life, Sounds of Zion Music, Musician's Toolkit, Torque Media, Soundcheck, Big Door Booking, Huge Sound, Chance Thomas Music, Hugesound Music Worldwide, and Denise Entertainment Rust.

Distributions: Distributions, if any, will be made to the claimant identified above at the address listed. Please fill in this section ONLY if you would like all or part of any distribution made to a retirement custodian or other person. If this portion is completed, all distributions will be made as directed unless instructed otherwise in writing:

Company Name	Retirement Acct. Name	Acct. Number	% of Dist.
Other Payee Name	Address	Acct. Number	% of Dist.

Related Claims

Please check the following box if you answer YES to any of the following questions:

Yes, my claim is related to other claims.

- Are you filing multiple Claim Forms in this matter? If so, please list the name(s) of the other claimant(s): _____
- Did you make any investment through a trust or company (i.e. LLC, corporation, partnership, etc.)? If so, please list the name(s) of these entities:

- Did you invest as part of an investor group? If so, please list the name of that group:

- Did anyone else invest money for you on your behalf? If so, please list the names of those persons:

STEP TWO: Categorize Your Claim (continues on next page)

Using the information below, determine the correct category of your claim based on the facts surrounding your debt. Please then skip to the corresponding Section listed below. If your claim(s) fall under more than one category, please fill out all relevant Sections.

INVESTOR
[SKIP TO SECTION 3A]

Generally, this category includes all investors. Specifically, this category includes all persons or entities that provided assets of any kind to Gaylen Dean Rust, Denise Gunderson Rust, or Rust Rare Coin Inc. for the purpose of investing in the silver pool investment scheme or any other investment opportunity.

VENDOR
[SKIP TO SECTION 3B]

A merchant, supplier, tradesman, or similar provider who provided goods or services to a Receivership Defendant in exchange for payment. This category also includes any customer who *sold* goods or services to a Receivership Defendant.

CUSTOMER
[SKIP TO SECTION 3C]

A person or entity that purchased goods or services of any kind from any of the Receivership Defendants and failed to receive any portion of those goods or services.

<p align="center">EMPLOYEE/ INDEPENDENT CONTRACTOR/ JOINT VENTURE PARTNER [SKIP TO SECTION 3D]</p>	<p>A person or entity that was entitled to receive wages or a salary from any of the Receivership Defendants but was not paid such wages or salary. This also includes all persons or entities who had a joint venture, partnership or other contractual arrangement with any of the Receivership Defendants to run or own a business.</p>
<p align="center">ROYALTY RECIPIENT [SKIP TO SECTION 3E]</p>	<p>A person or entity that entered into an agreement with any of the Receivership Defendants for the sole purpose of receiving royalty payments.</p>
<p align="center">LENDER/ SECURED CREDITOR [SKIP TO SECTION 3F]</p>	<p>A person or entity that lent money secured by a lien on any specific assets owned by any of the Receivership Defendants.</p>
<p align="center">LANDLORD [SKIP TO SECTION 3G]</p>	<p>A person or entity that acted as a landlord to any of the Receivership Defendants.</p>
<p align="center">OTHER [SKIP TO SECTION 3H]</p>	<p>This category is for a person or entity that does not fit within any of the other categories listed above. <i>Please review the categories above carefully before selecting this category for your claim.</i></p>

STEP THREE: Claim Information & Supporting Documentation

Please skip to the Section corresponding with your selected claim category/categories above.

SECTION 3A: Investor (continues on next page)

IMPORTANT NOTE: If this is a claim for a COMPANY, only payments made by or to the COMPANY should be listed below. DO NOT include payments made by or to the members or shareholders.

<p>Investment Contribution Information Identify the date and amount of each and every payment made by you to a Receivership Defendant.</p>		<p align="center">Type of Investment Please identify the type and/or form of your investment(s) by checking the applicable boxes below: <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Wire Transfer <input type="checkbox"/> Physical Metals <input type="checkbox"/> Other (list below) _____</p>	
Date	Amount/Value	Type	Additional Notes

Investment Payout/Distribution Information

Identify the date and amount of each and every payment you received or that was paid on your behalf to another party from a Receivership Defendant for any reason, including the payment of interest, principal, return of capital, profit from sale of a property, fees, reimbursement of expenses, commissions, mortgages, charitable donations, etc.

Type of Payout/Distribution

Please identify the type and/or form of any investment payout/distribution by checking the applicable boxes below:

- Cash Check Wire Transfer Physical Metals Other (list below) _____

Date	Amount/Value	Type	Name of Payout Recipient

Did you receive a commission, finder’s fee, referral fee, or similar payment from any third party or Receivership Defendant related to any investment?

- Yes No

If yes, please state the total amount of these fees received by you.

\$ _____

TOTAL CLAIM:

A. Total payments and value given by claimant TO Receivership Defendants:

\$ _____

B. Total payouts and value received by claimant FROM Receivership Defendants (including commissions):

\$ _____

Subtract Line B from Line A: \$ _____

Confirm that you have attached to this Claim Form all correspondence, agreements, or other records evidencing your arrangement with the Receivership Defendants, along with all statements or accountings you received concerning your investment, including copies of all checks, wire transfer records, bank statements, receipts, etc.

- Yes

If the claimant is a COMPANY, not an individual, please provide the following information:

Type of organization: _____

State of organization: _____

Principals of Company and percentage of ownership:

SECTION 3B: Vendor

Your responses below should be based on the date the goods were delivered or the services provided, NOT the date of the invoice. If any goods or services were provided AFTER November 15, 2018 (the "Appointment Date"), identify the unpaid amounts which are for goods or services provided BEFORE the Appointment Date and which are for goods and services provided AFTER the Appointment Date.

Date	Amount Owed	Explain the general nature of the goods/services provided

State the terms upon which payment was to be made:

Confirm that you have attached to this Claim Form a copy of all outstanding invoices for goods delivered or services provided by you to any Receivership Defendant for which you were not paid. ***Please also verify you have attached a completed W-9 Form to this Claim Form.***

Yes

State the total amount of your claim: \$ _____

SECTION 3C: Customer

Briefly describe the good(s) or service(s) that you purchased from any Receivership Defendant that you have not yet received:

Transaction Date	Amount Paid	Identify the specific goods or services purchased

Confirm that you have attached to this Claim Form a copy of all receipts, order forms, confirmations, correspondence, payment records, or other documentation evidencing the above transactions.

Yes

State the total amount of your claim: \$ _____

**SECTION 3D: Employee/Independent Contractor/Joint Venture Partner
(continues on next page)**

Identify the dates during which you provided employment services to or had a business relationship with any Receivership Defendant:

Identify the general nature of your employment services or your business arrangement with any Receivership Defendant:

Explain your rate of payment (e.g. hourly wage amount, yearly salary amount, etc.) or other compensation details:

Identify the amount of any unpaid wages/payments owed to you: \$ _____

Identify whether you have any additional claims other than wages, such as leave benefits (e.g. PTO):

Identify the value of these benefits: \$ _____
Please provide a breakdown of how this value was calculated:

Confirm that you have attached to this Claim Form a copy of all employment agreements, joint venture agreements, contracts, pay stubs, checks, correspondence, or other employment records documenting your employment services and rate of pay. ***Please also verify you have attached a completed W-9 Form (contractor or joint venture partner) or W-4 Form (employee) to this Claim Form.***
 Yes

State the total amount of your claim: \$ _____

SECTION 3E: Royalty Recipient

Identify the general nature of your agreement(s) with any Receivership Defendant:

Unpaid Royalties Due Date	Amount Owed	Confirm that you have attached to this Claim Form a copy of the royalty arrangement, agreement, or contract you had with any of the Receivership Defendants and any other correspondence or documents evidencing the same. <i>Please also verify you have attached a completed W-9 Form to this Claim Form.</i> <input type="checkbox"/> Yes

State the total amount of your claim: \$ _____

SECTION 3F: Lender/Secured Creditor (continues on next page)

Identify the relevant terms surrounding your transaction(s) with any Receivership Defendant in the chart below. **Please note that if you invested in Mr. Rust's silver investment pool and were told your investment was backed by silver and/or other physical metals, please fill out Section 3A for investors above, not this Section.**

Transaction Date	Amount	Collateral (Specific Property Securing Loan)

Confirm that you have attached to this Claim Form a copy of all loan documents, security agreements, and other contracts or correspondence with any of the Receivership Defendants evidencing the above transactions. ***Please also verify you have attached a completed W-9 Form to this Claim Form.***

Yes

State the total amount of your claim: \$ _____

SECTION 3G: Landlord

Address of Leased Property:

Monthly Rent Amount: \$ _____

Amount of Unpaid Rent BEFORE November 15, 2018: \$ _____

From _____ (DD/MM/YYYY) to _____ (DD/MM/YYYY)

Amount of Unpaid Rent AFTER November 15, 2018: \$ _____

From _____ (DD/MM/YYYY) to _____ (DD/MM/YYYY)

State the total amount of your claim: \$ _____

If the total amount of your claim includes any charge(s) other than rent (e.g. utilities, fees, damages, etc.), please provide a breakdown of those amounts below:

Confirm that you have attached to this Claim Form a copy of all lease agreements, payment records, and other correspondence or documentation regarding the Receivership Defendants' lease of the property above. ***Please also verify you have attached a completed W-9 Form to this Claim Form.***

Yes

SECTION 3H: Other (continues on next page)

Please provide a brief explanation of why your claim does not fall within one of the categories listed above:

Explain your agreement with the Receivership Defendant(s):

Provide a breakdown and explanation of your claim:

State the total amount of your claim: \$ _____

Confirm that you have attached to this Claim Form a copy of all receipts, contracts, agreements, records, tax forms (e.g. W-9, W-4), and other documents or correspondence regarding the Receivership Defendants evidencing your claim.

Yes

STEP FOUR: Additional Information

If there is any additional information the Receiver needs to know, please provide an explanation here:

If any additional space is needed to respond to any of the questions above, you may attach additional sheets to this Claim Form. State the claimant's name in the upper right-hand corner of each sheet and the question(s) to which you are responding.

Signature and Verification is on the following page.

SIGNATURE & VERIFICATION

This Claim Form must be signed by each person making the claim to be valid, or by an authorized agent of the claimant(s). *I declare **under penalty of perjury** that the information provided in and with this Claim Form is true and correct to the best of my knowledge, information, and reasonable belief.*

Print Name: _____

Signature: _____

Title: _____

_____ Date

Print Name: _____

Signature: _____

Title: _____

_____ Date

SUBMIT YOUR COMPLETED CLAIM FORM TO THE RECEIVER
DO NOT FILE YOUR CLAIM FORM WITH THE COURT

This Form may be completed and submitted via U.S. Mail, overnight mail or hand delivery addressed to the following: Parr Brown Gee & Loveless, Attn: Claim Form, 101 South 200 East, Suite 700, Salt Lake City, Utah 84111; or submitted by email at: rustclaims@parrbrown.com.

**COMPLETED CLAIM FORM MUST BE RECEIVED BY THE RECEIVER
ON OR BEFORE OCTOBER 4, 2019.**

[Questions? See Attached Claim Form Instructions.]

Form W-4 (2019)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note: Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents. When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Employee's Withholding Allowance Certificate</h2> <p style="margin:0;">▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <h1 style="margin:0;">2019</h1>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)	5 _____	
6 Additional amount, if any, you want withheld from each paycheck	6 \$ _____	
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ _____		Date ▶ _____
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____		9 First date of employment _____
		10 Employer identification number (EIN) _____

income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line G. Other credits. You may be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see Pub. 970). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account. Enter “-0-” on lines E and F if you use Worksheet 1-6.

Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you

don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero (“-0-”) on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate.

Tip: If you have a working spouse and your incomes are similar, you can check the “Married, but withhold at higher Single rate” box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the “Married, but withhold at higher Single rate” box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

Instructions for Employer

Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.

New hire reporting. Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9,

and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to www.acf.hhs.gov/css/employers.

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

Box 8. Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

Box 9. If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer's service for at least 60 days, enter the rehire date.

Box 10. Enter the employer's employer identification number (EIN).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself	A	_____
B	Enter "1" if you will file as married filing jointly	B	_____
C	Enter "1" if you will file as head of household	C	_____
D	Enter "1" if: { <ul style="list-style-type: none"> • You're single, or married filing separately, and have only one job; or • You're married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	D	_____
E	<p>Child tax credit. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child. • If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child. • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" 	E	_____
F	<p>Credit for other dependents. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). • If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" 	F	_____
G	<p>Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F</p>	G	_____
H	Add lines A through G and enter the total here	H	_____

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1	Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details	1	\$ _____
2	Enter: { <ul style="list-style-type: none"> \$24,400 if you're married filing jointly or qualifying widow(er) \$18,350 if you're head of household \$12,200 if you're single or married filing separately }	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items)	4	\$ _____
5	Add lines 3 and 4 and enter the total	5	\$ _____
6	Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses	7	\$ _____
8	Divide the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, above	9	_____
10	Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 of that worksheet on page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet

Note: Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) **1** _____
 - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" **2** _____
 - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet **4** _____
 - 5 Enter the number from line 1 of this worksheet **5** _____
 - 6 **Subtract** line 5 from line 4 **6** _____
 - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
 - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
 - 9 **Divide** line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,900	\$420	\$0 - \$7,200	\$420
5,001 - 9,500	1	7,001 - 13,000	1	24,901 - 84,450	500	7,201 - 36,975	500
9,501 - 19,500	2	13,001 - 27,500	2	84,451 - 173,900	910	36,976 - 81,700	910
19,501 - 35,000	3	27,501 - 32,000	3	173,901 - 326,950	1,000	81,701 - 158,225	1,000
35,001 - 40,000	4	32,001 - 40,000	4	326,951 - 413,700	1,330	158,226 - 201,600	1,330
40,001 - 46,000	5	40,001 - 60,000	5	413,701 - 617,850	1,450	201,601 - 507,800	1,450
46,001 - 55,000	6	60,001 - 75,000	6	617,851 and over	1,540	507,801 and over	1,540
55,001 - 60,000	7	75,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 95,000	8				
70,001 - 75,000	9	95,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 110,000	10				
85,001 - 95,000	11	110,001 - 115,000	11				
95,001 - 125,000	12	115,001 - 125,000	12				
125,001 - 155,000	13	125,001 - 135,000	13				
155,001 - 165,000	14	135,001 - 145,000	14				
165,001 - 175,000	15	145,001 - 160,000	15				
175,001 - 180,000	16	160,001 - 180,000	16				
180,001 - 195,000	17	180,001 and over	17				
195,001 - 205,000	18						
205,001 and over	19						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to

cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. 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 aren't required to provide the information requested on a form that's subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p> <hr/>	<p>Requester's name and address (optional)</p> <hr/>

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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
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 for Part II, later.

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.