



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Web Site: www.idwr.idaho.gov

GARY SPACKMAN
Director

C.L. "BUTCH" OTTER
Governor

December 11, 2014

GARY GARNER
BEVERLY GARNER
1458 N 300 E
RUPERT ID 83350

RE: IRS FORM W-9 REQUEST – LESSOR OF WATER RIGHT NO. 36-2381A

Dear Lessor:

The water right referenced above is currently leased to the Water Supply Bank and was rented in 2014. We are currently processing payments to lessors like yourself.

We will be unable to process your payment without the required Internal Revenue Service Form W-9 (enclosed).

Generally the name of the lessor and the name on the W-9 match. However, if they do not match, you will need to provide documentation of authority to receive payment. The Department will update the address associated with the water right to the address provided on the W-9 form unless otherwise requested by you.

Since both Gary and Beverly are named on the water right we need a W9 form from both. The other option is to designate a lessor and the entire payment will be sent to one person. I have also enclosed a lessor designation form.

Please return a W9 for both Gary and Beverly, or a W9 for one person, and the designation form for that person, within ten (10) days from the date of this notice, along with any additional documentation to my attention. If you have any questions or no longer have an interest in the water right, please contact me at (208) 287-4881.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sandra Thiel'.

Sandra Thiel
Sr. Water Resource Agent

Enclosure(s): W-9
Lessor Designation