



State of Idaho

**DEPARTMENT OF WATER RESOURCES**

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

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C.L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Director

January 17, 2013

JOSEPH KEARL  
MELYNDA KEARL  
20511 F ST  
RUPERT ID 83350

**RE: IRS FORM W-9 REQUEST – LESSORS OF WATER RIGHT NO(S). 36-8205**

Dear Lessor:

The water right referenced above is currently leased to the Water Supply Bank and will be rented in 2012.

At the end of the 2012 irrigation season, we will process payments to lessors. To allow us to process your payment, we will need you to complete and return the enclosed form W-9 (Internal Revenue Service Request for Taxpayer Identification and Certification).

The Department of Water Resources is required to file an information return with the Internal Revenue Service for all payments issued for water rented from the Bank. Payments for rentals cannot be issued unless the Department has received a completed IRS W-9 form.

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

Please return this form 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 this office.

Sincerely,

Christine Field  
Water Supply Bank Support

Enclosure(s): W-9