



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

December 19, 2011

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

DOUGLAS BRADSHAW
TRUSTEE UNDER WILL OF ELEANOR REINHEIMER
80 MAIN ST
WEST ORANGE NJ 07052-5482

RE: RENTAL OF WATER RIGHT(S) LEASED TO THE WATER SUPPLY BANK. WATER RIGHT NO(S). 37-457A AND 37-457B

Dear Lessor:

As you know from a previous letter from us dated December 7, 2011, the Department of Water Resources has requested the issuance of a state warrant in the amount of \$19,720.70 payment to you for the rental of 119.5 acre-feet in 2011 of the above referenced water right from the Water Supply Bank managed by the Idaho Water Resource Board.

We recently received an updated IRS form W9 (Request for Taxpayer Identification Number and Certification form). However, this form was unsigned. We are returning this form to you for signature.

Additionally, the address we currently have in our database is an address at PO Box 25 in Twin Falls, Idaho. The address on file from your payment in 2010 is in Gardnerville, Nevada. It is imperative we send the 2011 payment to the correct address. Therefore, we are copying this letter to all three of the most recent addresses with a copy of our Change of Address form. Please fill out this form and return it with the signed W9 or we may be unable to issue your payment.

If you have questions regarding this matter, please contact me at (208) 287-4907.

Sincerely,

Monica Van Bussum
Sr. Water Resource Agent

c: Allen Merritt – IDWR Southern Regional Office
Scott Campbell – Moffatt Thomas Barrett Rock & Fields Chtd.
Douglas J Bradshaw; Trustee under Will of Eleanor Reinheimer – PO Box 525; Twin Falls, ID 83303-0525
Douglas J Bradshaw; Trustee under Will of Eleanor Reinheimer; PO Box 7180; Gardnerville, NV 89460

W-9

**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)

Trust under will of Eleanor Reinheimer, Douglas J. Bradshaw Trustee

Business name, if different from above

Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☒ Other (see instructions) ▶ *TRUST*

☒ Exempt
payee

Address (number, street, and apt. or suite no.)

80 Main St.

City, state, and ZIP code

West Orange, N.J. 07052-5482

Requester's name and address (optional)

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.

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

Social security number

or

Employer identification number

136-723297

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).

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 ▶

General Instructions

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

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.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,