



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

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

FEBRUARY 28, 2005

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

ROBERT & CONNIE SMITH
OUTBACK FARMS
94 WALKLEY RD
BURBANK WA 99323

**RE: LEASE OF WATER RIGHT NO(S). 02-7237A TO THE WATER SUPPLY
BANK. SUBMITTAL OF IRS W-9 FORM.**

Dear Lessor:

As you are aware, the water right(s) referenced above is currently leased to the Water Supply Bank ("bank"). Enclosed is a copy of the Internal Revenue Service Request for Taxpayer Identification and Certification, Form W-9. The department is required to file an information return with the Internal Revenue Service ("IRS") for all payments issued to for water rented from the bank. Payments for the rental of a water right or a part thereof cannot be issued to the lessor unless the department has received a completed IRS W-9 form.

Additionally, documentation of authority to receive payment must be submitted if the name provided on the W-9 form does not match the name of the lessor. 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. If you no longer have an interest in the water right, please contact the department.

Return these 2 forms and any additional documentation to my attention. If you have questions, please feel free to contact me.

Sincerely,

for Cynthia Bridge Clark
Water Allocation Bureau

Encl: 1

c: John Westra – IDWR Western Regional Office