

**STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES**

**TRANSFER OF WATER RIGHT
TRANSFER NO. 87389**

This is to certify that: **TELFORD LANDS LLC**
1450 W HWY 24
PAUL, ID 83347-8666

has requested a change to the water right(s) listed below. This change in water right(s) is authorized pursuant to the provisions of Section 42-222, Idaho Code. A summary of the changes is also listed below. The authorized change for each affected water right, including conditions of approval, is shown on the following pages of this document.

Summary of Water Rights Before the Proposed Changes

<u>Water Right</u>	<u>Origin/Basis</u>	<u>Priority Date</u>	<u>Diversion Rate</u>	<u>Diversion Volume</u>	<u>Acre Limit</u>	<u>Total Acres</u>	<u>Source</u>
34-12376	WR/DECREED	6/1/1977	1.250 cfs	306.3 af	87.5	1985.0	GROUND WATER
34-13659	WR/DECREED	6/1/1889	0.970 cfs	N/A	43.0	1985.0	BIG LOST RIVER
34-13661	WR/DECREED	6/1/1896	1.000 cfs	N/A	43.0	1985.0	BIG LOST RIVER
34-13840	WR/DECREED	4/6/1982	1.260 cfs	248.5 af	71.0	1985.0	GROUND WATER
34-13842	WR/DECREED	12/17/1975	0.460 cfs	196.2 af	140.0	1985.0	GROUND WATER
34-2330B	WR/DECREED	6/1/1977	1.750 cfs	429.0 af	122.5	1985.0	GROUND WATER
34-618	WR/DECREED	9/1/1884	3.200 cfs	N/A	N/A	2124.0	BIG LOST RIVER
34-7077	WR/DECREED	9/5/1974	8.000 cfs	700.0 af	200.0	1985.0	GROUND WATER
34-7080B	WR/DECREED	9/23/1974	5.330 cfs	1001.0 af	286.0	1985.0	GROUND WATER
34-7092	WR/DECREED	1/14/1975	12.000 cfs	2222.5 af	635.0	1985.0	GROUND WATER
34-7121A	WR/DECREED	1/9/1976	0.460 cfs	169.0 af	286.0	1985.0	GROUND WATER
34-7121B	WR/DECREED	1/9/1976	3.740 cfs	1106.0 af	316.0	1985.0	GROUND WATER
34-7179	WR/DECREED	4/6/1982	2.780 cfs	1185.5 af	N/A	2124.0	GROUND WATER

Purpose of Transfer (Changes Proposed)

<u>Current Number</u>	<u>Split</u>	<u>POD</u>	<u>POU</u>	<u>Add POD</u>	<u>Period of Use</u>	<u>Nature of Use</u>
34-12376	NO	NO	YES	NO	NO	NO
34-13659	NO	NO	YES	NO	NO	NO
34-13661	NO	NO	YES	NO	NO	NO
34-13840	NO	NO	YES	NO	NO	NO
34-13842	NO	NO	YES	NO	NO	NO
34-2330B	NO	NO	YES	NO	NO	NO
34-618	NO	NO	YES	NO	NO	NO
34-7077	NO	NO	YES	NO	NO	NO
34-7080B	NO	NO	YES	NO	NO	NO
34-7092	NO	NO	YES	NO	NO	NO
34-7121A	NO	NO	YES	NO	NO	NO
34-7121B	NO	NO	YES	NO	NO	NO
34-7179	NO	NO	YES	NO	NO	NO

Transfer No. 87389

SUPPORT DATA

IN FILE # 34-618

SCANNED

MAR 15 2023

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

TRANSFER OF WATER RIGHT
TRANSFER NO. 87389

Summary Of Water Rights After the Approved Change

Existing Right	New No. (Changed Portion)	Transfer Rate	Transfer Volume	Acre Limit	Total Acres	New No. (remaining portion)	Remaining Rate	Remaining Volume	Remaining Acre Limit	Remaining Total Acres
34-12376	34-12376	1.250 cfs	306.3 af	87.5	2124.0	N/A	N/A	N/A	N/A	N/A
34-13659	34-13659	0.970 cfs	N/A	43.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-13661	34-13661	1.000 cfs	N/A	43.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-13840	34-13840	1.260 cfs	248.5 af	71.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-13842	34-13842	0.460 cfs	196.2 af	140.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-2330B	34-2330B	1.750 cfs	429.0 af	122.5	2124.0	N/A	N/A	N/A	N/A	N/A
34-618	34-618	3.200 cfs	N/A	139.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-7077	34-7077	8.000 cfs	700.0 af	200.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-7080B	34-7080B	5.330 cfs	1001.0 af	286.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-7092	34-7092	12.000 cfs	2222.5 af	635.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-7121A	34-7121A	0.460 cfs	169.0 af	286.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-7121B	34-7121B	3.740 cfs	1106.0 af	316.0	2124.0	N/A	N/A	N/A	N/A	N/A
34-7179	34-7179	2.780 cfs	1185.5 af	N/A	2124.0	N/A	N/A	N/A	N/A	N/A
COMBINED TOTALS		42.200 cfs	7434.0 af	2124.0	2124.0		N/A	N/A	N/A	N/A

This water right(s) is subject to all prior water rights and shall be administered in accordance with Idaho law and applicable rules of the Department of Water Resources. Detailed Water Right Description(s) attached.

Dated this 14th day of March, 2023.



Regional Manager

Transfer No. 87389

SUPPORT DATA
IN FILE # 34-618

SCANNED
MAR 15 2023

WATER RIGHT NO. 34-13661
As Modified by Transfer No. 87389

In accordance with the approval of Transfer No. 87389, Water Right No. 34-13661 is now described as follows:

Right Holder: TELFORD LANDS LLC
 1450 W HWY 24
 PAUL, ID 83347-8666

Priority Date: 6/1/1896

Source: BIG LOST RIVER

Tributary: SINKS

<u>BENEFICIAL USE</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>
IRRIGATION	05/01	to 10/15	1.000 cfs 1.000 cfs

LOCATION OF POINT(S) OF DIVERSION

BIG LOST RIVER NWSESE Sec 4 Twp 05N Rge 26E BUTTE County

PLACE OF USE: IRRIGATION

Twp	Rng	Sec	NE				NW				SW				SE				Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
03N	25E	12	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	35.0	33.0	34.0	33.0	40.0	40.0	39.0	36.0	610.0
03N	26E	17	11.0	26.0			38.0	39.0	14.0	2.0									130.0
03N	26E	18	40.0	40.0	35.0	28.0	40.0	27.0	37.0	40.0	16.0	12.0				1.0			316.0
								L 1	L 2			L 3							
04N	25E	26	30.0	30.0	30.0	30.0													120.0
04N	25E	35	32.0	33.0	40.0	33.0									32.0	40.0	33.0	32.0	275.0
04N	25E	36	33.0	34.0	36.0	33.0	33.0	34.0	36.0	35.0	34.0	34.0	34.0	33.0	31.0	32.0	32.0	30.0	534.0
04N	26E	4	37.0	34.0	36.0	32.0													139.0
			L 1	L 2															

Right Acre Limit: 43.0

POU Total Acres: 2124.0

CONDITIONS OF APPROVAL

1. This right is limited to the irrigation of 43.0 acres within the authorized place of use in a single irrigation season.
2. Rights 34-13659 and 34-13661 when combined shall not exceed a total annual maximum diversion volume of 150.5 af at the field headgate, and the irrigation of 43 acres.
3. Whenever water right no 34-13661 is deliverable, fifty-five percent of the flow deliverable (up to 0.55 cfs) shall continue to be delivered into the West Side Canal, and forty-five percent of the flow deliverable (up to 0.45 cfs) can be delivered past the head of the West Side Canal under water right no. 34-13661.

Transfer No. 87389

SCANNED

MAR 15 2020

WATER RIGHT NO. 34-13661

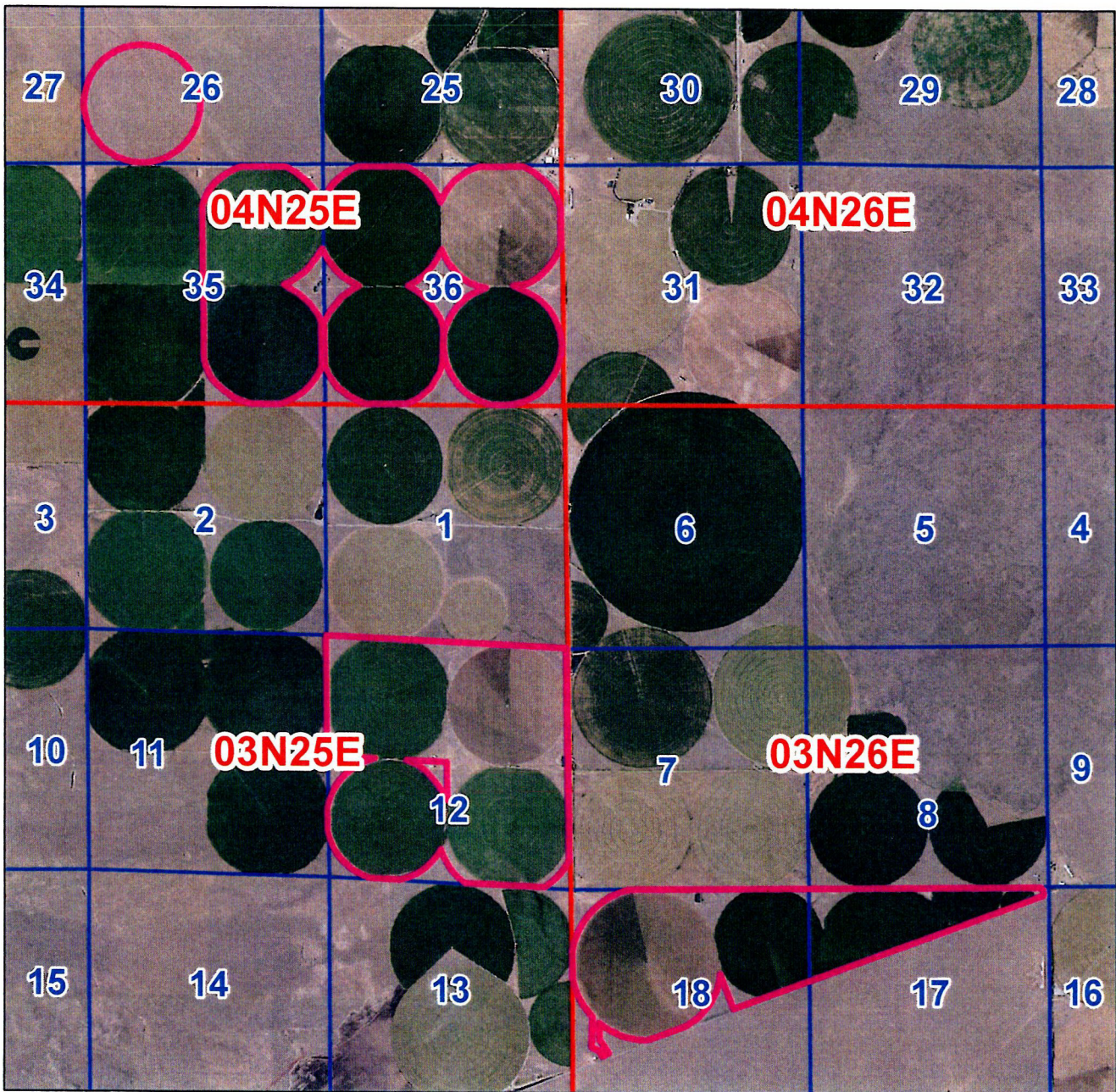
As Modified by Transfer No. 87389

CONDITIONS OF APPROVAL

4. Rights 34-618, 34-2330B, 34-7080B, 34-7121A, 34-7121B, 34-7092, 34-7077, 34-7179, 34-12376, 34-13659, 34-13661, 34-13840 and 34-13842 when combined shall not exceed a total diversion rate of 42.2 cfs, a total annual maximum diversion volume of 7434 af at the field headgate, and the irrigation of 2124 acres.
5. Should all or any portion of this water right or any other right in the 2,124 acre combined place of use ever be curtailed as a result of a delivery call, the combined place of use shall be reduced by the number of irrigated acres authorized to be irrigated by the individual water right(s) curtailed.
6. Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 34.
7. The right holder shall maintain a measuring device, or other suitable method of measurement, and lockable controlling works of a type approved by the Department in a manner that will provide the watermaster suitable control of the diversion.
8. This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 3.5 afa per acre at the field headgate for irrigation of the place of use.
9. Water delivered through the Moore Diversion, Westside Canal and Timberdome Canal.
10. The period of use for irrigation described above may be extended in seasons of unusual characteristics to a beginning date of 04/20 and an ending date of 10/31 at the discretion of the Director of the Idaho Department of Water Resources.
11. The right holder shall accomplish the change authorized by this transfer within one (1) year of the date of this approval.
12. Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.
13. Pursuant to Section 42-1412(6), Idaho Code, this water right is subject to such general provisions necessary for the definition of the rights or for the efficient administration of water rights as may be determined by the Snake River Basin Adjudication court at a point in time no later than the entry of the final unified decree.

Attachment to Transfer Approval 87389

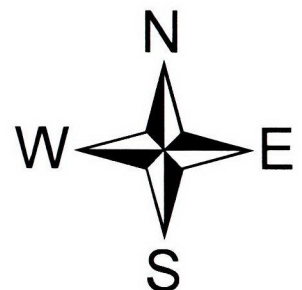
This map depicts the place of use boundary at the time of this transfer approval and is attached to the approval document solely for illustrative purposes.



0 0.5 1 2 Miles

Legend

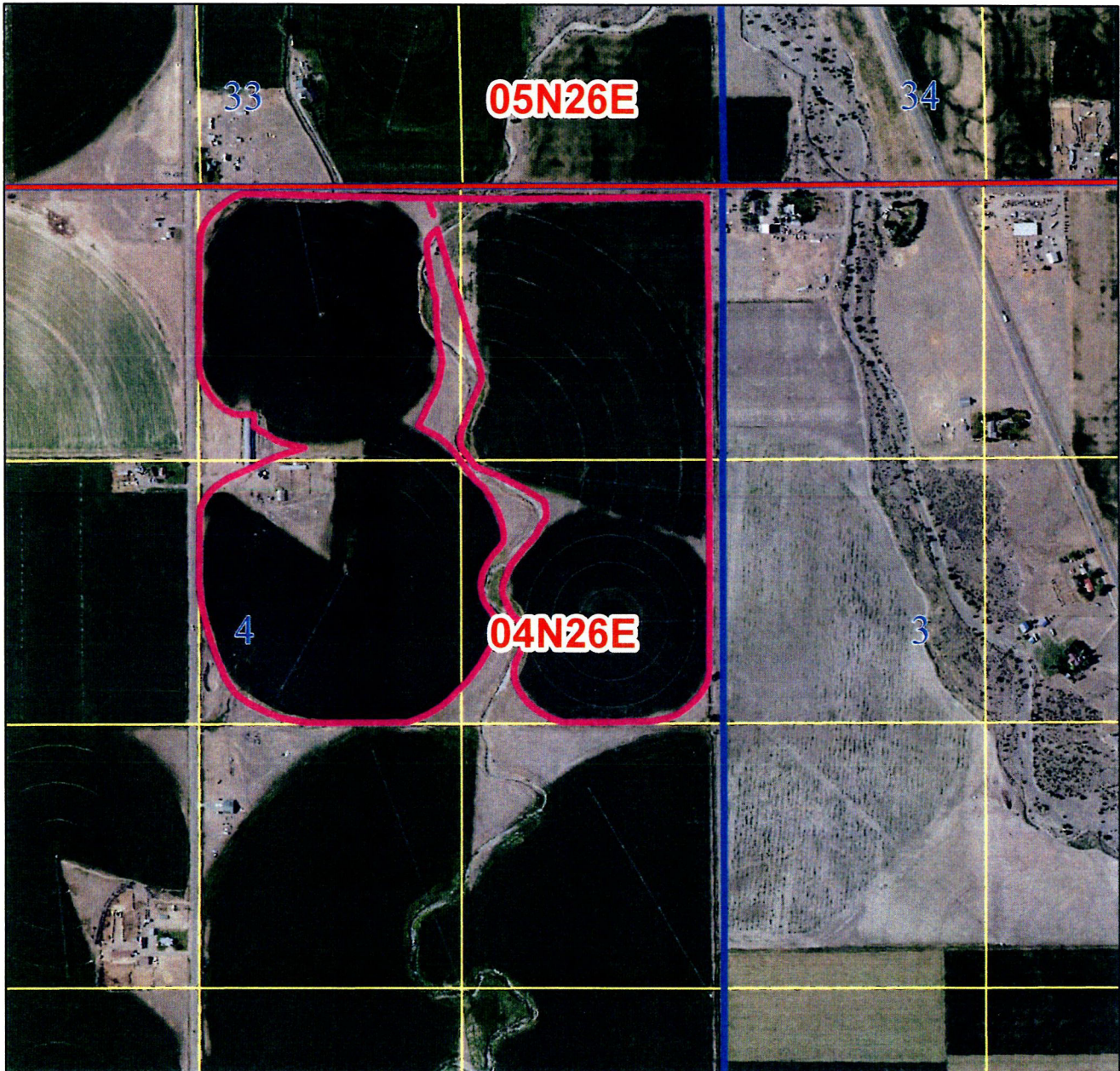
-  WR POU
-  Township/Range
-  Sections



SCANNED
Date: 3/14/2023
MAR 15 2023

Attachment to Transfer Approval 87389

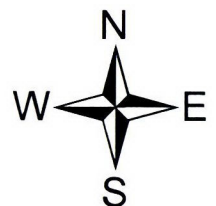
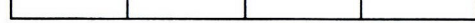
This map depicts the place of use boundary at the time of this transfer approval and is attached to the approval document solely for illustrative purposes.



Legend

-  WR POU
-  Township/Range
-  Sections
-  QQ

0 500 1,000 2,000 Feet



SCANNED Date: 3/14/2023

MAR 15 2023

STATE OF IDAHO
WATER RESOURCE BOARD

**APPLICATION TO SELL OR LEASE A WATER RIGHT
TO THE WATER SUPPLY BANK**

RECEIVED
DEC 27 2022
DEPARTMENT OF
WATER RESOURCES

Designated Applicant Telford Lands LLC

(Select one owner – see item 1A on the application)

Water Right No. 34-13661

(One water right per application)

Is this application being submitted with a rental application as a lease/rental package?

Yes ☒ No ☐

This application must be prepared in accordance with the minimum requirement checklist below. Use this checklist to ensure all necessary documentation has been provided. This checklist is part of the lease application and must be included with the lease application. **Applications that do not meet the minimum requirements will not be processed and may be returned or denied.**

MINIMUM REQUIREMENT CHECKLIST

All items must be checked as either *Attached (Yes)* or *Not Applicable (N/A)*

Yes

- ☒ Completed *Application to Sell or Lease a Water Right to the Water Supply Bank*.
- ☒ Application filing fee of \$250.00 per water right. If you are submitting more than one lease application and the water rights have an overlapping, common place of use, or a common diversion rate or volume, the total fee for all water rights is \$500.00. For places of use, multiple water rights must be used to irrigate the same lands in order to qualify for the joint filing fee. Individual filing fees are required for water rights that share a common permissible place of use but which cover separate acres within the permissible place of use.
- ☒ Confirmation this form has been printed **single sided**, per requirement of the Water Supply Bank.

Attachment N/A Yes

- | | | | |
|----|-------------------------------------|-------------------------------------|--|
| 1A | ☒ | ☐ | Signatures and contact information for <i>all owners</i> of the water right to be leased or sold on this application. |
| 1B | ☒ | ☐ | An Internal Revenue Service (IRS) Form W-9 for the Designated Applicant. |
| 1C | ☒ | ☐ | <i>Notice of Change in Water Right Ownership</i> form (accessible from www.idwr.idaho.gov). |
| 1D | ☐ | ☒ | Contact information for an authorized representative and documentary proof they are authorized to represent the Designated Applicant on this application. If the Designated Applicant is a business, partnership, municipality, organization or association, include documents identifying officers authorized to sign or act on behalf of the entity. |
| 2 | ☐ | ☒ | Description of a water right portion offered to the Water Supply Bank. |
| 3 | ☐ | ☒ | A map that clearly outlines the specific location where irrigated acres will be dried up, or where a beneficial use of water will be suspended. You have the option of printing a map using the map tool on IDWR's website at: www.idwr.idaho.gov . |
| 4A | ☐ | ☒ | Written consent from irrigation district or water delivery company. |
| 4G | ☒ | ☐ | Evidence demonstrating the water right has not been forfeited pursuant to Section 42-222(2), Idaho Code . |

Department Use Only

Fee Amount \$

Received By:

Date Received:

Receipt #

W-9 received? Yes ☐ No ☐

(Route W-9 to Fiscal)

Name on W-9:

STATE OF IDAHO
WATER RESOURCE BOARD

APPLICATION TO SELL OR LEASE A WATER RIGHT
(Continued)

1. CONTACT INFORMATION

- A. This application must be completed by a Designated Applicant who is a current owner of the water right being sold or leased to the Water Supply Bank. If there are additional current owners, those individuals must authorize the Designated Applicant to represent them on this application by completing and signing Attachment 1A of this application package.

Designated Applicant Telford Lands LLC

Mailing Address <u>1450 W. Hwy 24</u>	Paul	ID	83347
Street	City	State	Zip Code
Email Address <u>telfordsunvalleyseed@gmail.com</u>	Phone Number <u>(208) 431-5957</u>		

☒ The Designated Applicant is the sole owner of the water right being sold or leased to the Water Supply Bank.

OR

☐ The Designated Applicant is representing additional water right holders who have completed Attachment 1A.

- B. Has the Designated Applicant submitted an IRS Form W-9 to this Department within the last 2 years? Yes ☐ No ☒

If no, complete the form and attach to this application (Attachment 1B).

- C. Are all applicants on this form listed in IDWR's records as the current owners of the water right? Yes ☒ No ☐

If no, attach a *Notice of Change in Water Right Ownership* form along with the required documentation and fee (Attachment 1C).

- D. Is this application being completed by an authorized representative of the Designated Applicant? Yes ☒ No ☐

If yes, representatives (includes employees of Designated Applicant companies) must complete this section and submit documentary proof of their authority to represent the Designated Applicant (Attachment 1D).

Name of Representative Robert L. Harris Organization Holden, Kidwell, Hahn & Crapo, P.L.L.C.

Professional Title Attorney Email Address rharris@holdenlegal.com

Mailing Address PO Box 50130, Idaho Falls, ID 83405 Phone Number (208) 523-0620

☐ Send all correspondence for this application to the representative and not to the Designated Applicant.

OR

☒ Send original correspondence to the Designated Applicant and copies to the representative.

2. DESCRIPTION OF WATER RIGHT OFFERED TO THE BANK

☐ The full water right is being offered to the Bank.

OR

☒ A part of the water right is being offered to the Bank.

If a portion of the water right is being offered, **complete Attachment 2.**

3. MAP

Attach a map of the point(s) of diversion and place(s) of use proposed to be idled by this lease application. Make sure the idled place of use is outlined and annotated with legal land descriptions (Township, Range, Section and Quarter-Quarters) or with GPS coordinates. For irrigation purposes, mark the number of acres you desire to idle. If the water right proposed for lease is located within a permissible place of use (PPU) and portions of the PPU will continue to receive water from non-leased water rights, clearly outline on a map the acres within the PPU that will continue to be irrigated, as well as acres that will be idled during the lease term. Label the map **Attachment 3.**

STATE OF IDAHO
WATER RESOURCE BOARD

APPLICATION TO SELL OR LEASE A WATER RIGHT
(Continued)

4. GENERAL INFORMATION

- A. Is the diversion works or system owned or managed by an irrigation district or water delivery company? Yes ☒ No ☐
If yes, provide written consent from the company, corporation or irrigation district authorizing the proposed sale or lease (Attachment 4A).

If your water right is delivered through a canal, lateral or ditch operated by a canal company, irrigation district, or similar delivery entity, your lease request must include written consent from the company, district, or similar entity for your removal of water from its system pursuant to [Section 42-108, Idaho Code](#) and [IDAPA WSB Rule 37.02.03.25.02e](#).

- B. Please provide a description of the current water diversion and delivery system.
Diversion of water from wells and Big Lost River into Timberdome delivery system. Water is then rediverted into pivots and sprinklers.
- C. Describe any other water rights used for the same purpose at the same place of use as the water right being offered to the Bank. All water rights associated with the place of use are: 34-618, 34-2330B, 34-7077, 34-7080B, 34-7092, 34-7121A, 34-7121B, 34-7179, 34-12376, 34-13659, 34-13661, 34-13840, and 34-13842.

- D. Are any of the water rights identified in Section 4C stacked with the water right proposed for lease? Yes ☒ No ☐
Stacked water rights are used together to achieve a common beneficial use, such as irrigation of the same lands. Stacked water rights cannot be separated and must be jointly leased to the Water Supply Bank. Stacked water rights qualify for the multiple fee payment of \$500.

- E. Will the present place of use continue to receive water from any other source? Yes ☐ No ☒
If yes, explain the relationship between the different water sources and how enlargement of the authorized use will not occur if this water right is leased.

- F. Identify annual volumes and/or rates of water diverted in the last 5 years to accomplish the beneficial use authorized by this water right. This water right portion was leased and rented for the past 5 years combined with all other stacked water rights for a total of 5.26 cfs through the Idaho Water Supply Bank until 2021. Same water was leased through a temporary transfer for 2022.

- G. Has any portion of this water right undergone a period of five or more consecutive years of non-use? Yes ☐ No ☒
If yes, describe the circumstances and attach evidence to demonstrate how the water right has not been lost through forfeiture (Attachment 4G). See [Section 42-223, Idaho Code](#) for exceptions to forfeiture. Your application may be denied if forfeiture concerns are not addressed.

- H. Is this water right involved in any other IDWR process, such as an application for transfer or a mitigation plan?
If yes, describe.

STATE OF IDAHO
WATER RESOURCE BOARD

APPLICATION TO SELL OR LEASE A WATER RIGHT
(Continued)

5. SALE/LEASE AGREEMENT

- A. Is the water right, or portion thereof, offered to the Idaho Water Resource Board (IWRB) for sale ☐ or lease ☒.

If lease, specify the years when the use of water will be suspended: 2023 to 2027 (maximum lease period 5 calendar years).
(Year) (Year)

- B. Show the minimum payment acceptable to the seller/lessor. The minimum payment may be shown as the "current rental rate" as established by the IWRB. Include the method of determining the minimum payment if other than the current rental rate.
Current rental rate.

I hereby assert that the information contained in this application is true to the best of my knowledge, and that I have the authorities necessary to offer this water right for sale or lease to the Idaho Water Resource Board.

The Designated Applicant acknowledges the following:

1. Payment to the Designated Applicant is contingent upon the sale or rental of the water right from the Bank.
2. While a water right is in the Bank, the seller/lessor of the water right may not use the water right, even if the water right is not rented from the Bank.
3. A water right accepted into the Bank stays in the Bank until the Designated Applicant receives written confirmation from the Board or Water Supply Bank that the water right has been released from the Bank.
4. While a water right is in the Bank, forfeiture is stayed.
5. Acceptance of a water right into the Bank does not, in itself, confirm the validity of the water right or any element of the water right.

Signature of Designated Applicant

Robert L. Harris

Signature of Authorized Representative

Printed Name

Robert L. Harris

Printed Name

Date

December 15, 2022

Date

Mail to:

Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

**STATE OF IDAHO
WATER RESOURCE BOARD**

ATTACHMENT 1A

Additional Water Right Holders Party to the Lease Application

For the water right on this application, list all owners (individuals or business entities) of the right or the property to which it is appurtenant. All water right holders must sign a Water Supply Bank Lease Application. However, only the Designated Applicant needs to provide a completed IRS Form W-9 (Attachment 1B). **All correspondence and any financial payment associated with the rental of this water right will be directed to the Designated Applicant.** If additional space is needed to list any other water right holders, attach a second copy of Attachment 1A.

If submitting multiple applications, it is only necessary to complete one Attachment 1A for the group of applications. List each water right below.

Water Right No(s). _____

	Designated Applicant	Applicant #2	Applicant #3
Name			
Mailing Address			
Phone Number			
Email Address			
Applicant Declaration	As Designated Applicant, I submit this lease application on behalf of all other water right holders.	I authorize the Designated Applicant to submit this application on my behalf.	I authorize the Designated Applicant to submit this application on my behalf.
Signature			

	Applicant #4	Applicant #5	Applicant #6
Name			
Mailing Address			
Phone Number			
Email Address			
Applicant Declaration	I authorize the Designated Applicant to submit this application on my behalf.	I authorize the Designated Applicant to submit this application on my behalf.	I authorize the Designated Applicant to submit this application on my behalf.
Signature			

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. ☐ Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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 generally 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 instructions for line 1 and the chart on page 4 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 on page 3.

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. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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?* on page 2.

By signing the filled-out form, you:

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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

**STATE OF IDAHO
WATER RESOURCE BOARD**

Complete Attachment 2 if only a portion of the water right is offered to the Bank.

ATTACHMENT 2

DESCRIPTION OF A WATER RIGHT PORTION OFFERED TO THE WATER SUPPLY BANK

1. <u>Water Right Number</u>	Nature of Use	Leased Rate (cfs)	Leased Volume (af)	Leased Acres (ac)
34-13661	Irrigation	0.6	8.7	2.5
		cmbd w 34-	cmbd w 34-	cmbd w 34-
		13659	13659	13659
	Total Amounts:	.13	43	5.6

2. Source of water Ground water tributary to _____

3. Point(s) of diversion:

Twp	Rge	Sec	Lot	¼	¼	¼	County
5N	26E	4		NW	SE	SE	BUTTE