

IMPORTANT NOTICE

The Depository Trust Company



#: 7377-10
Date: September 30, 2010
To: All Participants
Category: Dividends
From: Supervisor, Stock Dividend Department
Attention: Dividend Managers, Cashiers, and Reorganization Managers
Subject: Optional Dividend: Golar LNG Limited
CUSIP: G9456A100 Record Date: 09/27/2010 Payable Date: Stock - on or about 10/28/2010; Cash on or about 11/04/10 Rate: **TBD DTC EDS Cut-Off: 10/21/2010 no later than 8:00 P.M. New York time**

*****WARNING TIME CRITICAL*****

THIS DISTRIBUTION IS NOT AN OPTIONAL DIVIDEND. DTC WILL UTILIZE THE OPTIONAL DISTRIBUTION ON THE ELECTRONIC DIVIDEND SYSTEM (EDS) FOR THE SOLE PURPOSE OF COLLECTING PARTICIPANTS' DISTRIBUTION INSTRUCTIONS.

Attached to this Notice for the above captioned Quarterly Dividend are the following documents:

- Dear Shareholder letter
- U.S Shareholder Certificate
- Agreement for acting as securities (VPS) Account executive Form
- Schedule 2 W9

Instruction #1: **Common shareholders** of Golar LNG Limited may elect to receive cash **(default).**

Instruction #2: Each U.S. common shareholder that holds a **minimum of 1,400 Golar LNG Limited common shares** and that (i) confirms it is a Qualified Institutional Buyer (QIB) and (ii) provides a VPS account for receipt of the shares in the Norwegian paperless securities depository system will receive one share of **Golar Energy** for every seven common shares of Golar LNG Limited owned by that shareholder. Rounded down to the nearest whole common share. **In the absence of these certifications, each such**

Non-Confidential

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shareholder will receive cash in accordance with Instruction # 1. If you are within this category you are required to complete the enclosed Shareholder Certificate and return it to Mellon Investor Services in accordance with the instructions below no later than 10/22/2010 (the “Return Date”). DTC will provide Mellon Investors Services Participant instructions for additional shares elected in Instruction #2 and Instruction #3. **DTC will not be allocating the shares; the shares will be distributed directly by Mellon.**

Instruction #3: Each non U.S. common shareholder that (i) holds a **minimum of 1,400 common shares** of Golar LNG Limited with its shares registered outside the VPS, (ii) certifies it is not a U.S. person and (iii) provides a VPS account for receipt of the common shares of Golar Energy shares allotted to that shareholder will receive one share of Golar Energy for every seven common shares of Golar LNG Limited common owned by that shareholder. Rounded down to the nearest whole share. **In the absence of such certification, each such shareholder will receive cash in accordance with Instruction #1.** If you are within this category you are required to complete the enclosed Shareholder Certificate and return it to Mellon Investor Services no later than 10/22/2010. DTC will provide Mellon Investors Services participant instructions for additional shares elected in option #2 and option #3. **DTC will not be allocating the shares, the shares will be distributed directly by Mellon.**

Please return the fully completed and executed Shareholder Certificate to:
Golar LNG Limited c/o Mellon Investor Services,
Newport Office Center
480 Washington Boulevard
Mail Drop – Reorg
Attn: Reorganization Dept., 27th Floor
Jersey City, NJ 07310

Mellon Investor Services contact person: Keelan Deshields
Email: keelan.deshields@bnymellon.com
Phone: 201-680-3796
Fax: 201-680-4606

Questions regarding this notice should be directed to Brian Tienzo, Telephone: +44 207 063 7914, email: brian.tienzo@golar.com and Graham Robinson, telephone: +44 207 063 7918, e-mail: graham.robinson@golar.com.

PARTICIPANTS SHOULD SUBMIT ELECTION INSTRUCTIONS OVER THE PARTICIPANT TERMINAL SYSTEM (PTS) THROUGH THE ELECTIVE DIVIDEND SYSTEM (EDS) FUNCTION.

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Participants not responding to the above option by 10/21/2010, no later 8:00 P.M. New York time will receive the mandatory option in accordance with Option #1 (Cash).

To confirm your record date position, participants should access the Dividend and Allocation History (DPAL) menu option, via the PTS Dividend Announcements Inquiry Function (DIVA).

If there are any questions regarding this Important Notice or the processing of related instructions via EDS, participants should contact DTC's Customer Service Helpline at (888) 382-2721.

Important Legal Information: *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

GOLAR LNG LIMITED

**Par-la-Ville Place
14 Par-la-Ville Road, Hamilton HM 08
Bermuda**

September 29, 2010

Dear Shareholder:

I am pleased to inform you that the Board of Directors of Golar LNG Limited (the “Company”) has declared a special dividend (the “Dividend”) to the Company’s common shareholders, consisting of one (1) common share of the Company’s subsidiary, Golar LNG Energy Limited (“Golar Energy”) for every seven (7) common shares of the Company held by such common shareholder. The Dividend is payable on or about October 28, 2010 (the “Distribution Date”), to the Company’s common shareholders of record as of September 27, 2010. The Dividend consists of up to 10 million¹ Golar Energy common shares in the aggregate, representing approximately 4% of the total issued and outstanding common shares of Golar Energy, which is listed on the Oslo Axess stock exchange with ISIN number BMG945651013.

Golar Energy maintains its common share register through the Norwegian VPS (the Norwegian paperless securities depository system) and all of Golar Energy’s common shareholders are required to have VPS accounts. In connection with the Dividend (1) each common shareholder of the Company that is not a “U.S. person,” as defined in Regulation S of the Securities Act of 1933, as amended (the “Securities Act”), and (2) each of the Company’s U.S. common shareholders that is a Qualified Institutional Buyer (“QIB”), as defined in Rule 144A of the Securities Act, and in either case holds a minimum of 1,400 common shares of the Company, will receive one (1) common share of Golar Energy for every seven (7) common shares of the Company owned by that non-U.S. person or QIB, rounded down to the nearest whole common share. Only non-U.S. persons and U.S. QIBs (together, “Common Share Recipients”) that return certifications as to their status (“Common Shareholder Certifications”) to the Company’s transfer agent, Mellon Investor Services (operating with the service name BNY Mellon Shareowner Services, or “BNY Mellon”), and provide the Company with a VPS account number will be eligible to receive the Golar Energy common shares. U.S. common shareholders who are not QIBs and common shareholders that own fewer than 1,400 common shares of the Company, whether or not they are QIBs, will not be entitled to receive Golar Energy common shares. Instead of Golar Energy common shares, such shareholders (together, the “Cash Recipients”) will receive a cash distribution based on the Cash Price, as described below.

On the Distribution Date, the Common Share Recipients will receive their respective shares of Golar Energy. The Company expects to pay the cash distribution, which is based on the volume weighted average price per common share of Golar Energy during the five (5) trading days following the Distribution Date (the “Cash Price”), to the Cash Recipients on or about six (6) days following the Distribution Date.

With respect to a U.S. Holder², the distribution will be characterized as a taxable dividend for U.S. federal income tax purposes. The amount of the dividend for such tax purposes will be equal to the fair market value of the Golar Energy common shares received in the case of a Common Share Recipient, and the amount of cash received in the case of a Cash Recipient. A U.S. Holder should treat the date of the receipt of such common shares as the date of the distribution for U.S. federal income tax purposes.

The distribution may be treated as “qualified dividend income” taxable at preferential rates to a U.S. Holder who is an individual, trust or estate, provided certain requirements are met. Otherwise, the distribution will be treated as ordinary income to a U.S. Holder.

A Common Share Recipient who is also a U.S. Holder will have a basis for U.S. federal income tax purposes in the distributed Golar Energy common shares equal to the fair market value of such common shares on the Distribution Date. A Common Share Recipient’s holding period for U.S. federal income tax purposes in Golar Energy common shares will begin on the Distribution Date.

¹ The actual number of shares to be distributed will depend upon the number of shareholders holding a minimum of 1,400 shares on the Record Date and on the number of eligible shareholders who return Common Shareholder Certifications.

² A “U.S. Holder” is (1) a citizen or resident of the United States, (2) a corporation, or other entity that is taxable as a corporation, created or organized under the laws of the United States or any state or political subdivision thereof (including the District of Columbia), (3) an estate, the income of which is subject to United States federal income taxation regardless of its source, and (4) a trust, if a United States court can exercise primary supervision over the administration of such trust and one or more United States persons has the authority to control all substantial decisions of the trust.

Certain information reporting and backup withholding provisions may apply to the receipt of the distribution. This letter is not intended as tax advice. You are encouraged to consult your tax adviser with respect to the federal, state, local and foreign tax consequences of the distribution.

For those common shareholders who hold the Company's common shares in the United States through BNY Mellon, the following information outlines the terms of the distribution to such common shareholders of the Dividend:

1. Each common shareholder holding fewer than 1,400 shares of the Company will receive the Cash Price for each Golar Energy common share allotted to that shareholder. ***If you are within this category you are not required to take any action, and you will receive a cash distribution based on the Cash Price.***
2. Each U.S. common shareholder that (i) holds a minimum of 1,400 common shares of the Company, (ii) certifies to the Company that it is a QIB by returning a completed Common Shareholder Certificate to BNY Mellon and (iii) provides a VPS account for receipt of common shares in Golar Energy will receive one (1) common share of Golar Energy for every seven (7) common shares of the Company owned by that common shareholder, rounded down to the nearest whole common share. In the absence of such certification, each such U.S. common shareholder will receive the Cash Price for each Golar Energy common share allotted to that common shareholder. ***If you are within this category you are required to complete the enclosed Common Shareholder Certificate in order to receive common shares and return it to BNY Mellon in accordance with the instructions below no later than October 22, 2010 (the "Return Date").***
3. Each non-U.S. common shareholder that (i) holds a minimum of 1,400 common shares of the Company with its common shares registered outside the VPS, (ii) certifies it is not a U.S. person and (iii) provides a VPS account for receipt of the Golar Energy common shares allotted to that common shareholder will receive one (1) common share of Golar Energy for every seven (7) common shares of the Company owned by that common shareholder, rounded down to the nearest whole common share. In the absence of such certification, each such non-U.S. common shareholder will receive the Cash Price for each Golar Energy common share allotted to that common shareholder. ***If you are within this category you are required to complete the enclosed Common Shareholder Certificate in order to receive common shares and return it to BNY Mellon in accordance with the instructions below no later than the Return Date.***

Note:

For the purposes of this Dividend, "U.S. common shareholder" refers to any common shareholder who is a U.S. person³ as defined in Regulation S of the Securities Act, including common shareholders on each of the U.S. and Norwegian branch common share registers of the Company's common share register.

Each common shareholder from categories 2 or 3 above who does not provide the Company with a properly completed Common Shareholder Certificate by the Return Date shall be deemed to be a Cash Recipient.

Each common shareholder from whom the Company has received a properly completed and signed Common Shareholder Certificate by the Return Date indicating that such common shareholder is entitled to receive Golar Energy common shares will have two choices:

- (a) Request that the Company transfer its allocated Golar Energy common shares to its VPS account in Norway (the common shareholder will be required to provide the Company with its account information); or
- (b) Request that the Company transfer its allocated Golar Energy common shares to a third party's VPS account in Norway (the common shareholder will be required to provide the Company with the third party's account information). The third party must also be instructed to receive the shares into the account, by SWIFT MT540. Also make sure that they have a custody agreement with the relevant custodian.

³ The meaning of "U.S. person" under Regulation S of the Securities Act includes, but is not limited to, any natural person resident in the United States and any partnership or corporation organized or incorporated under the laws of the United States.

Please include the follow in your SWIFT MT540:

Trade Date: 10/28/10
Settlement Date: 10/28/10
ISIN: BMG945651013
Share Description: Golar LNG Energy Limited
Share Amount: TBD
Type: R F
VPS #: TBD

Each common shareholder that wishes to subsequently establish its own Norwegian VPS account and transfer its allocated Golar Energy common shares to that account in due course must do one of the following:

- i) (i) Each common shareholder that is a **company** must complete the form “Agreement for acting as securities (VPS) account executive” and attach its certificate of incorporation, power of attorney, signature list, and a confirmed copy of passports. In addition, the company must also complete a W-9 tax form; or
- ii) (ii) Each common shareholder who is a **private citizen** must fill in the form “Agreement for acting as securities (VPS) account executive” and attach a confirmed copy of his or her passport. In addition, the citizen must also complete a W-9 tax form.

Attached as Schedule 1 and Schedule 2 to this letter are the Agreement for acting as securities (VPS) account executive and the W-9 tax form, respectively. Common shareholders wishing to establish their own Norwegian VPS account should complete and return these forms to Nordea Bank Norge ASA, Issuer Services, P.O. Box 1166 Sentrum N-0107 Oslo, Norway, Attention: Joakim Boye Hansen, email: joakim.boyehansen@nordea.com, fax: +47 22 48 63 49.

All common shareholders entitled to receive Golar Energy common shares as a result of providing the Company with completed Common Shareholder Certificates by the Return Date will have their Golar Energy common shares allocated to their VPS account on the Distribution Date. The Company expects to pay the cash distribution to the Cash Recipients on or about six (6) days following the Distribution Date.

Please return a completed and executed Common Shareholder Certificate to: Golar LNG Limited
c/o BNY Mellon,

By Overnight Delivery and Hand Delivery:

Newport Office Center VII
480 Washington Boulevard
Mail Drop – Reorg
Attn: Reorganization Dept., 27th Floor
Jersey City, NJ 07310

By Mail:

P.O. Box 3301
South Hackensack, NJ 07606
Attn: Reorganization Dept

BNY Mellon contact person: Keelan Deshields
Email: keelan.deshields@bnymellon.com
Fax: +1 (201) 680 4626
Confirmation Number for Fax: 1 (201) 680 4860

Questions regarding this notice should be directed to Brian Tienzo, telephone: +44 207 063 7914, email: brian.tienzo@golar.com and Graham Robjohns, telephone: +44 207 063 7918, email: graham.robjohns@golar.com.

Yours sincerely,

Georgina Sousa
Company Secretary

U.S. COMMON SHAREHOLDER CERTIFICATE

Golar LNG Limited
Par La Ville Place, Hamilton, HM 08
Bermuda

Dear Sirs:

The undersigned (the "Common Shareholder"), the beneficial owner of _____ common shares¹ of Golar LNG Limited (the "Company"), hereby acknowledges receipt of the letter from the Secretary of the Company dated September 30, 2010 (the "Letter"), describing the distribution of a special dividend to the Company's common shareholders, consisting of one (1) common share of the Company's subsidiary, Golar LNG Energy Limited ("Golar Energy") for every seven (7) common shares of the Company held by such common shareholder (the "Dividend").

The undersigned hereby agrees, represents and warrants to the Company that the Common Shareholder holds a minimum of 1,400 common shares of the Company and either (1) is not a U.S. person², as defined in Regulation S of the Securities Act of 1933, as amended (the "Securities Act"), or (2) is a Qualified Institutional Buyer, as defined in Rule 144A of the Securities Act.

The Common Shareholder directs the Company to process its Dividend by authorizing the Company to transfer the Common Shareholder's allocated Golar Energy common shares as follows:

Transfer the common shares to the Common Shareholder's VPS account in Norway:

VPS Account holder's name: _____

Name of broker: _____

Address of broker: _____

VPS Account number: _____

Name of ultimate shareholder: _____

Address of ultimate shareholder: _____

1. The Common Shareholder agrees and understands that if the Company does not receive this Certificate by October 22, 2010 or if the Company determines, in its sole discretion, that this Certificate is not executed correctly or completely, the Company will distribute the Cash Price to the Common Shareholder in accordance with the formula for paying Cash Recipients specified in the Letter.

2. The Common Shareholder agrees to supply the Company with such other facts as the Company deems necessary in order to ascertain that, as a result of the Dividend, no violation by the Company shall occur under any securities laws of the United States or any other relevant jurisdiction, including the Securities Act and the Securities Exchange Act of 1934, as amended.

3. If the Common Shareholder is a corporation, partnership, trust or other entity, the person executing this Certificate for the Common Shareholder has the full power and authority under the Common Shareholder's governing instruments to do so.

¹ Please insert the number of common shares that are owned by the beneficial owner.

² The meaning of "U.S. person" under Regulation S of the Securities Act includes, but is not limited to, any natural person resident in the United States and any partnership or corporation organized or incorporated under the laws of the United States.

4. The Common Shareholder represents and warrants that the _____³ common shares that it beneficially owns are registered in the name of _____.⁴

5. The Common Shareholder agrees to indemnify and hold harmless the Company and its affiliates and its respective principals, officers and directors against any loss, liability, cost or expense (including attorneys' fees, taxes and penalties) which may result, directly or indirectly, from the processing of the Dividend.

6. Please provide contact information for the settlement department to receive the shares in the local Market.

Name: _____

Phone Number: _____

E-mail address: _____

PLEASE NOTE: If your common shares are held at a Broker/Bank that is a participant of The Depository Trust Company ("DTC") please include the following:

The Name of the Broker/Bank: _____

DTC Participant Number: _____

Name of Contact: _____

THE COMPANY HAS NOT REGISTERED THE GOLAR ENERGY COMMON SHARES UNDER THE SECURITIES ACT. THEREFORE, WE ARE OFFERING THESE COMMON SHARES ONLY TO QUALIFIED INSTITUTIONAL BUYERS AS DEFINED IN RULE 144A UNDER THE SECURITIES ACT AND TO PERSONS OUTSIDE THE UNITED STATES UNDER REGULATIONS OF THE SECURITIES ACT.

³ Insert number of ordinary common shares beneficially owned, as listed in the first paragraph on page 1.

⁴ If the Common Shareholder has its common shares held in custody at a broker, the Common Shareholder should enter the name of its broker. If the Common Shareholder has possession of the stock certificates of the Company, and they are not held in custody at a broker, the Common Shareholder should enter its name as it appears on such certificate.

Date: _____

Very truly yours,

Print Common Shareholder's Name

Signature of Common Shareholder
or Authorized Signatory

Print Name and Title of
Authorized Signatory

Address of Common Shareholder

Telephone Number of Common Shareholder

Facsimile Number of Common Shareholder

SCHEDULE 1

**Agreement for acting as securities
(VPS) account executive
Form to be filled in by typewriter
or in block letters**

Customer's Particulars

Name(s)	
Surname/Company name	
Street address	
Street address	
Postal zone	District
Country	Nationality
Account text/A/C no. – Dividends, Common shares	

<input type="checkbox"/> For the Bank	<input type="checkbox"/> Customers copy
<input checked="" type="checkbox"/> Establish	<input type="checkbox"/> Alter
Organisation No./Norwegian National ID-No. (11 digits)	
Tax number in fiscale domicile	
VPS-account no.	
Language code: <input type="checkbox"/> Norwegian <input type="checkbox"/> English	

Only applicable for Norwegian bank accounts

A/C no. charges	A/C no. – Dividends, Common	A/C no. – Bonds, Interest	A/C no, called bonds
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Tax assessment address
(to be filled in if customer pays tax in a different country from above address)

Address

Address

Postal zone	District
Country	

Agreement on keeping VPS account

I/We understand the account executive at Nordea Bank Norge ASA, hereinafter called the Bank, will act as executive for keeping the above VPS account, not as broker

Any securities subscribed / bought / sold that are received by the account executive will be forwarded to the Bank's stockbroker unit Nordea Securities.

I/We hereby authorise the Bank to debit the said cash account for fees related to use of my/our VPS account.

Invoice will be sent if the balance on the cash account is insufficient to cover the charges, including the invoice charge.

SIGNATURE OF CUSTOMER / ACCOUNT HOLDER
Must be signed by both parents / guardians for children below age of 18.
Must be signed by person(s) having power of signature for companies etc.
Write in black and with largest possible writing within the space allowed in the box.

CONFIRMATION OF VALID SIGNATURE AND DATE
(by notary public, lawyer or auditor)
For use if form is not signed by customer / account holder in presence of bank official.

NB! When opening an account / customer relations with the Bank, you will be entered in the Bank's. central register of customers.

For Bank use only

Original ID. produced. cf. Section 2.17 of Act relating to financing operations and Sections 2 of regulations. Copy attached	<input type="checkbox"/> ID Card	<input type="checkbox"/> Driving Licence	<input type="checkbox"/> Passport
	<input type="checkbox"/> Certificate of Incorporation	<input type="checkbox"/> Power of Attorney	<input type="checkbox"/> Other document
Number	Issuer		

for Nordea Bank Norge ASA

Date	Department/Branch	Telephone	Bank official's signature and A/C no.
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Form **W-9**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

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)					
	Business name, if different from above					
	Check appropriate box:	<input type="checkbox"/> Individual/ Sole proprietor	<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other	<input type="checkbox"/> Exempt from backup withholding
	Address (number, street, and apt. or suite no.)			Requester's name and address (optional)		
	City, state, and ZIP code					
List account number(s) here (optional)						

Part 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.

Social security number								

or

Note: If the account is in more than one name, see the chart on page 3 for guidelines on whose number to enter.

Employer identification number								

Part Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. person (including a U.S. resident alien).

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 ▶

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.

U.S. person. 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.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable common share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' common 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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' common 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 common 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 common 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,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types

of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the

"Exempt from backup withholding" box in the line following the business name, sign and date the form.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.