

BlackRock Enhanced Government Fund, Inc.  
Form N-23C3A  
October 21, 2011

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM N-23c-3

Notification of Repurchase Offer  
Pursuant to Rule 23c-3 [17 CFR 270.23c-3]

1. Investment Company Act File Number	Date of Notification
811-21793	October 21, 2011

2. Exact name of investment company as specified in registration statement:

BlackRock Enhanced Government Fund, Inc.

3. Address of principal executive office: (number, street, city, state, zip code)

100 Bellevue Parkway  
Wilmington, DE 19809

4. Check one of the following:

A.  The notification pertains to a periodic repurchase offer under paragraph (b) of Rule 23c-3.

B.  The notification pertains to a discretionary repurchase offer under paragraph (c) of Rule 23c-3.

C.  The notification pertains to periodic repurchase offer under paragraph (b) of Rule 23c-3 and a discretionary repurchase offer under paragraph (c) of Rule 23c-3.

By: /s/ Jay Fife  
Jay Fife  
Treasurer



**NOTIFICATION OF THE  
ANNUAL REPURCHASE OFFER**

October 21, 2011

Dear BlackRock Enhanced Government Fund, Inc. stockholder:

Notice is hereby given to stockholders of BlackRock Enhanced Government Fund, Inc. (the Fund ) of the Fund s Annual Repurchase Offer (the Repurchase Offer ). This notice is to inform you about the Repurchase Offer.

The Fund is structured as an interval fund which permits it to offer its stockholders the opportunity to tender shares for repurchase by the Fund once annually. The Fund may conduct annual repurchases for between 5% and 25% of the Fund s outstanding shares, subject to the approval of the Fund s Board of Directors. On September 9, 2011, the Board of Directors considered and approved the Repurchase Offer. The Fund is making this offer to repurchase 5% of its outstanding shares pursuant to Rule 23c-3 under the Investment Company Act of 1940, as amended.

The Repurchase Offer is for cash at a price equal to the Fund s net asset value, less a repurchase fee of 2%, as of the close of regular trading on the New York Stock Exchange on December 9, 2011 (the "Repurchase Pricing Date"), upon the terms and conditions set forth in the Repurchase Offer Statement and Letter of Transmittal.

**The Repurchase Offer applies to all stockholders of the Fund. The Repurchase Offer period will begin on October 21, 2011 and will end on November 25, 2011. If you are not interested in selling your shares at this time, no action is necessary.**

All repurchase requests must be made through your broker or financial adviser, or in the case of registered stockholders, through BNY Mellon Shareowner Services (the Depository Agent ), which has entered into a Depository Agent Agreement with the Fund to provide certain services to facilitate the processing of transactions related to the Repurchase Offer. Should you wish to participate in the Repurchase Offer, please contact your broker or financial adviser, or in the case of registered stockholders, the Depository Agent, no later than 5:00 p.m., Eastern Time, on November 25, 2011 (the "Repurchase Offer Request Deadline.")

The net asset value of the shares may fluctuate between November 25, 2011, the Repurchase Offer Request Deadline, and December 9, 2011, the Repurchase Pricing Date. During that period, the Fund s shares may be trading in the secondary market at a price that is higher or lower than their net asset value. In addition, you will be charged a repurchase fee of 2% by the Fund and may be charged a transaction fee for this service by your broker or financial adviser.

The Fund has established a record date of October 7, 2011 solely for the purpose of identifying stockholders eligible to receive Repurchase Offer materials. Stockholders who choose to participate in the Repurchase Offer can expect payment for the shares repurchased to be made on or before December 16, 2011.

**All repurchase requests must be received in good order by your broker or financial adviser, or in the case of registered stockholders, by the Depository Agent, on or before 5:00 p.m., Eastern Time, November 25, 2011. If you have no desire to sell shares, simply disregard this notice.**

**None of the Fund, its Board of Directors or its investment adviser is making any recommendation to any stockholder as to whether to tender or refrain from tendering shares. Each stockholder is urged to read and evaluate the Repurchase Offer and accompanying materials carefully.**

**No person has been authorized to make any recommendation on behalf of the Fund as to whether stockholders should tender shares pursuant to this Repurchase Offer. No person has been authorized to give any information or to make any representations in connection with the Repurchase Offer other than those contained herein. If given or made, such recommendation and such information and representation must not be relied upon as having been authorized by the Fund.**

If you have any questions, please refer to the attached Repurchase Offer Statement and the attached Letter of Transmittal, which contain additional important information about the Repurchase Offer, or contact your broker or financial adviser.

Sincerely,

Ira P. Shapiro  
Secretary  
BlackRock Enhanced Government Fund, Inc.

**BLACKROCK ENHANCED GOVERNMENT FUND, INC.**  
**REPURCHASE OFFER STATEMENT**  
**October 21, 2011**

This repurchase offer of BlackRock Enhanced Government Fund, Inc. (the Fund ) and acceptance of the repurchase offer by tender of shares of the Fund are made upon the terms and conditions set forth in this Repurchase Offer Statement and the Letter of Transmittal.

1. **THE OFFER.** The Fund is offering to repurchase for cash up to five percent (5%) of its issued and outstanding shares of common stock ( Shares ) as of November 25, 2011 (the Repurchase Offer Request Deadline ) at a price equal to the net asset value ( NAV ) of the Shares, less a repurchase fee of 2%, as of the close of regular trading on the New York Stock Exchange on December 9, 2011 (the Repurchase Pricing Date ) upon the terms and conditions set forth herein and in the Letter of Transmittal, which terms constitute the Repurchase Offer. The Repurchase Offer is not conditioned upon the tender for repurchase of any minimum number of Shares.

2. **NET ASSET VALUE.** The NAV of the Fund on October 14, 2011 was \$16.13 per Share. The market price on October 14, 2011 was \$15.39 per Share (a discount of approximately 4.59% to the NAV). You must decide whether to tender Shares prior to the Repurchase Offer Request Deadline, but the NAV at which the Fund will repurchase the Shares will not be calculated until the Repurchase Pricing Date. The NAV can fluctuate, and the NAV on the Repurchase Pricing Date could be lower or higher than the NAV on the date you submitted your repurchase request. The Fund's common shares have at times traded at a premium to the Fund's NAV per share. **It may not be in a shareholder's interest to tender shares in connection with this repurchase offer if the Fund's common shares are trading at a premium. The market price of the Fund's common shares can and does fluctuate. Accordingly, on December 9, 2011, the pricing date of the repurchase offer, the market price of the Fund's common shares may be above or below the Fund's NAV per share.** For the Fund's most current NAV and market price per Share, please call your broker or financial adviser, or in the case of registered stockholders, please call BNY Mellon Shareowner Services (the Depository Agent ), which has entered into a Depository Agent Agreement with the Fund to provide certain services to facilitate the processing of transactions related to the Repurchase Offer. You may also contact BlackRock Advisors, LLC, the Fund's investment adviser (the Adviser ), at 1-800-882-0052 for the Fund's most current NAV and market price per Share.

3. **REPURCHASE FEE.** The Shares tendered pursuant to the Repurchase Offer will be subject to a repurchase fee of 2% of the NAV per Share, which will be deducted from the repurchase price. The fee is retained by the Fund to compensate the Fund for expenses directly related to the Repurchase Offer.

4. **REPURCHASE OFFER REQUEST DEADLINE.** **All repurchase requests MUST be received in proper form by your broker or financial adviser, or in the case of registered stockholders, by the Depository Agent, on or before 5:00 p.m., Eastern Time, on November 25, 2011.** You should be sure to advise your broker or financial adviser, or in the case of registered stockholders the Depository Agent, of your intentions in a timely manner. Your broker or financial adviser, or in the case of registered stockholders, the Depository Agent, will tender your Shares to the Fund on your behalf. **The Repurchase Offer Request Deadline will be strictly observed. If (i) you fail to submit your repurchase request in good order to your broker or financial adviser, or in the case of registered stockholders, to the Depository Agent, by the Repurchase Offer Request Deadline or (ii) your broker or financial adviser, or in the case of registered stockholders, the Depository Agent, fails to submit your request to the Fund by the deadline indicated by the Fund, then the Fund will not repurchase your Shares as part of the Repurchase Offer.** You may withdraw or change your repurchase request at any point before the Repurchase Offer Request Deadline.

5. REPURCHASE PRICING DATE. The NAV per Share for the Repurchase Offer will be determined on December 9, 2011, the Repurchase Pricing Date, which is fourteen days following the Repurchase Offer Request Deadline, November 25, 2011. Pursuant to Rule 23c-3 under the Investment Company Act of 1940, as amended (the 1940 Act ), the Fund may use a repurchase pricing date earlier than December 9, 2011 if, on or immediately following the Repurchase Offer Request Deadline, it appears that the use of an earlier repurchase pricing date is not likely to result in significant dilution of the NAV of either Shares that are tendered in the Repurchase Offer or Shares that are not so tendered.

6. **FLUCTUATION IN NET ASSET VALUE BETWEEN THE REPURCHASE OFFER REQUEST DEADLINE AND THE REPURCHASE PRICING DATE.** Stockholders must decide whether to tender their Shares prior to the Repurchase Offer Request Deadline, but the NAV at which the Fund will repurchase Shares will not be calculated until the Repurchase Pricing Date. The NAV of the Shares may fluctuate between the Repurchase Offer Request Deadline and the Repurchase Pricing Date, and there can be no assurance that the NAV of the Shares on the Repurchase Pricing Date will be as high as the NAV of the Shares on the Repurchase Offer Request Deadline.

7. **PAYMENT FOR SHARES REPURCHASED.** Payment for all Shares repurchased pursuant to this Repurchase Offer will be made not later than seven days after the Repurchase Pricing Date. The Fund expressly reserves the right, in its sole discretion, to delay payment for Shares in order to comply in whole or in part with any applicable law. Under no circumstances will the Fund pay interest on the purchase price of the Shares to be paid by the Fund, regardless of any delay in making such payment. If any tendered Shares are not accepted for payment pursuant to the terms and conditions of the Repurchase Offer for any reason, or are not paid for because of an invalid tender, or if certificates representing Shares are submitted for more Shares than are tendered, certificates representing the number of unpurchased Shares will be returned, without expense to the tendering stockholder, as soon as practicable following expiration or withdrawal of the Repurchase Offer. If the Fund is delayed in its acceptance for payment of, or in its payment for, Shares, or is unable to accept for payment or pay for Shares pursuant to the Repurchase Offer for any reason, then, without prejudice to the Fund's rights under this Repurchase Offer, the Depositary Agent may, nevertheless, on behalf of the Fund, retain tendered Shares, and such Shares may not be withdrawn unless and except to the extent tendering stockholders are entitled to withdrawal rights as described in Section 10, **Withdrawal of Shares to Be Repurchased.**

8. **INCREASE IN NUMBER OF SHARES REPURCHASED.** If the number of Shares properly tendered and not withdrawn prior to the Repurchase Offer Request Deadline is less than or equal to the Repurchase Offer Amount, the Fund will, upon the terms and conditions of the Repurchase Offer, purchase all Shares so tendered. If stockholders tender for repurchase more Shares than the Fund is offering to repurchase, the Fund may (but is not obligated to) increase the number of Shares that the Fund is offering to repurchase by up to two percent (2%) of the Shares outstanding on the Repurchase Offer Request Deadline.

9. **PRO RATA REPURCHASE.** If the number of Shares tendered exceeds the number of Shares that the Fund is offering to repurchase (including any increase over the original amount, if the Fund has elected to increase that amount as described above), the Fund will repurchase the Shares on a pro rata basis. If pro ration is necessary, the Fund will send a notice of pro ration to your broker or financial adviser two to three business days after the Repurchase Offer Request Deadline. The number of Shares each stockholder asked to have repurchased will be reduced by the same percentage. If any Shares that you wish to have repurchased by the Fund are not repurchased because of pro ration, you will have to wait until the next repurchase offer to submit your Shares for repurchase by the Fund. Any subsequent repurchase request made in future annual periods will not be given any priority over other stockholders' requests. Thus, there is a risk that the Fund may not purchase all of the Shares you wish to sell in a given annual period or in any subsequent annual period. **In anticipation of the possibility of pro ration, some stockholders may tender more Shares than they wish to have repurchased in a particular annual period, thereby increasing the likelihood of pro ration. There is no assurance that you will be able to sell as many of your Shares as you desire to sell.**

10. **WITHDRAWAL OF SHARES TO BE REPURCHASED.** Repurchase requests submitted pursuant to the Repurchase Offer may be modified or withdrawn at any time prior to the Repurchase Offer Request Deadline by submitting notice to your broker or financial adviser, or in the case of a registered stockholder, to the Depositary Agent. In the event you decide to modify or withdraw your tender, you should provide your broker or financial adviser, or in the case of a registered stockholder, the Depositary Agent, with sufficient notice prior to the Repurchase



Offer Request Deadline. To be effective, notice to the Depositary Agent must be in writing and must specify the name of the person who executed the particular Letter of Transmittal, the number of Shares to be withdrawn and, if certificates have been delivered or otherwise identified to the Depositary Agent, the name of the

holder of record and the serial numbers of the certificates representing the Shares to be withdrawn. All questions as to the form and validity, including time of receipt, of notices of withdrawal will be determined by the Fund, in its sole discretion, whose determination will be final and binding. None of the Fund, the Depositary Agent or any other person will be under any duty to give notification of any defects or irregularities in any notice of withdrawal or to incur any liability for failure to give any such notification. Any Shares timely and properly withdrawn will be deemed not duly tendered for purposes of the Repurchase Offer.

11. **SUSPENSION OR POSTPONEMENT OF REPURCHASE OFFER.** The Fund may suspend or postpone this Repurchase Offer in limited circumstances and only by a vote of a majority of the Board of Directors, including a majority of the Directors who are not interested persons, as that term is defined in the 1940 Act. The limited circumstances include the following: (a) if the repurchase would cause the Fund to lose its status as a regulated investment company under Subchapter M of the Internal Revenue Code of 1986, as amended (the Code); (b) if the repurchase would cause the stock that is the subject of the offer that is listed on a national securities exchange to be not listed on any national securities exchange; (c) for any period during which the New York Stock Exchange or any market in which the securities owned by the Fund are principally traded is closed, other than customary weekend and holiday closings, or during which trading in such market is restricted; (d) for any period during which an emergency exists as a result of which disposal by the Fund of securities owned by it is not reasonably practicable, or during which it is not reasonably practicable for the Fund fairly to determine the value of its net assets; or (e) for such other periods as the Securities and Exchange Commission may by order permit for the protection of stockholders of the Fund. You will be notified if the Fund suspends or postpones this Repurchase Offer.

12. **CERTAIN FEDERAL INCOME TAX CONSEQUENCES.** The following discussion is a general summary of certain Federal income tax consequences of a sale of Shares pursuant to the Repurchase Offer. **You should consult your own tax advisor for a complete description of the tax consequences to you of a sale of Shares pursuant to the Repurchase Offer.**

The sale of Shares pursuant to the Repurchase Offer will be a taxable transaction for Federal income tax purposes, either as a sale or exchange, or under certain circumstances, as a dividend. In general, the transaction should be treated as a sale or exchange of the Shares under Section 302 of the Code, if the receipt of cash (a) is substantially disproportionate with respect to the stockholder, (b) results in a complete redemption of the stockholder's interest, or (c) is not essentially equivalent to a dividend with respect to the stockholder. In determining whether any of these tests has been met, Shares actually owned, as well as Shares considered to be owned by the stockholder by reason of certain constructive ownership rules set forth in Section 318 of the Code, generally must be taken into account. A substantially disproportionate distribution generally requires a reduction of at least 20% in the stockholder's proportionate interest in the Fund after all Shares are tendered. A complete redemption of a stockholder's interest generally requires that all Shares of the Fund owned by such stockholder be disposed of. A distribution not essentially equivalent to a dividend requires that there be a meaningful reduction in the stockholder's proportionate interest in the Fund, which should be the case if the stockholder has a minimal interest in the Fund, exercises no control over Fund affairs and suffers a reduction in his proportionate interest in the Fund.

If the sale of your Shares meets any of these three tests for sale or exchange treatment, you will recognize gain or loss equal to the difference between the amount of cash received pursuant to the Repurchase Offer and the adjusted tax basis of the Shares sold. Such gain or loss will be a capital gain or loss if the Shares sold have been held by you as a capital asset. In general, capital gain or loss with respect to Shares sold will be long-term capital gain or loss if the holding period for such Shares is more than one year. Any loss upon the sale or exchange of Shares held for six months or less will be treated as long-term capital loss to the extent of any capital gain dividends received (including amounts credited as an undistributed capital gain) by the stockholder. The allowance of losses may be subject to statutory limitations.

If none of the Code Section 302 tests described above is met, you may be treated as having received, in whole or in part, a taxable dividend, tax-free return of capital or taxable capital gain, depending on (i) whether the Fund has sufficient earnings and profits to support a dividend and (ii) your tax basis in

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the Shares. In this case, the tax basis in the Shares tendered to the Fund remaining after any return of capital will be transferred to any remaining Shares held by you in the Fund.

The gross proceeds paid to a stockholder or other payee pursuant to the Repurchase Offer may be subject to a backup withholding tax unless either:

(a) the stockholder has provided the stockholder's taxpayer identification number/social security number, and certifies under penalty of perjury:

(i) that such number is correct, and

(ii) either that (A) the stockholder is exempt from backup withholding, (B) the stockholder is not otherwise subject to backup withholding as a result of a failure to report all interest or dividends, or (C) the Internal Revenue Service has notified the stockholder that the stockholder is no longer subject to backup withholding; or

(b) an exception applies under applicable law and Treasury regulations.

Any amounts withheld as backup withholding tax may be refunded or credited against such stockholder's U.S. federal income tax liability, if any, provided that the required information is furnished to the IRS.

Foreign stockholders may be required to provide BNY Mellon Shareowner Services, as Transfer Agent, with a completed Form W-8BEN, available from the Transfer Agent, in order to avoid withholding on the gross proceeds received pursuant to an offer.

Unless a reduced rate of withholding or a withholding exemption is available under an applicable tax treaty, a stockholder who is a nonresident alien or a foreign entity may be subject to a 30% United States withholding tax on the gross proceeds received by such stockholder, if the proceeds are treated as a dividend under the rules described above. Foreign stockholders should consult their tax advisers regarding application of these withholding rules.

Stockholders who sell their shares pursuant to the Repurchase Offer may be subject to state, local or non-U.S. taxes. Stockholders are urged to consult their own tax advisers regarding specific questions about the U.S. federal, state, local and non-U.S. tax consequences to them selling their shares pursuant to the Repurchase Offer.

**13. REQUESTS FOR REPURCHASE IN PROPER FORM.** Stockholders having Shares registered in the name of a broker, dealer, commercial bank, trust company or other nominee may request to tender some or all of their Shares by contacting their broker or financial adviser at such firm and indicating that they desire to tender their Shares. **All repurchase requests MUST be received in proper form by your broker or financial adviser on or before 5:00 p.m., Eastern Time, on November 25, 2011.**

Registered stockholders may request to tender some or all of their Shares by delivering or mailing a Letter of Transmittal (together with certificates and other required documents) to the Depository Agent at the appropriate address set forth at the end of this Repurchase Offer Statement (and causing a confirmation of receipt of such delivery to be received by the Depository Agent). To tender Shares properly, the certificates for Shares, together with a properly completed and duly executed Letter of Transmittal (or facsimile thereof) and any other documents required by the Letter of Transmittal must be received prior to the Repurchase Offer Request Deadline by the Depository Agent. **The method of delivery of the certificates representing shares, Letter of Transmittal, and any other documents to the Depository Agent is at the option and risk of the stockholder. The stockholder has the responsibility to cause the certificates representing Shares, Letter of Transmittal and any other documents to**

**be timely delivered. Letters of Transmittal and certificates representing tendered Shares should not be sent or delivered directly to the Fund.**

All questions as to validity, form, eligibility (including time of receipt) and acceptance of tenders of Shares will be determined by the Fund, in its sole discretion, which determination shall be final and binding. The Fund reserves the absolute right to reject any or all tenders of Shares determined not to be in appropriate form or to refuse to accept for payment, purchase or pay for any Shares if, in the opinion of the Fund's counsel, accepting, purchasing or paying for such Shares would be unlawful. The Fund also reserves the absolute right to waive any of the conditions of the Repurchase Offer or

any defect in any tender of Shares whether generally or with respect to any particular Share(s) or stockholder(s). The Fund's interpretations of the terms and conditions of the Repurchase Offer shall be final and binding. Unless waived, any defects or irregularities in connection with tenders of Shares must be cured within such times as the Fund shall determine. Tenders of Shares will not be deemed to have been made until the defects or irregularities have been cured or waived. None of the Fund, its Adviser or any other person is or will be obligated to give notice of any defects or irregularities in tenders, nor shall any of them incur any liability for failure to give any such notice.

\* \* \*

**None of the Fund, its Board of Directors or its Adviser is making any recommendation to any stockholder as to whether to tender or refrain from tendering Shares. Each stockholder is urged to read and evaluate the Repurchase Offer and accompanying materials carefully.**

**No person has been authorized to make any recommendation on behalf of the Fund as to whether stockholders should tender Shares pursuant to this Repurchase Offer. No person has been authorized to give any information or to make any representations in connection with the Repurchase Offer other than those contained herein. If given or made, such recommendation and such information and representation must not be relied upon as having been authorized by the Fund.**

**For the Fund's most recent NAV or market price per Share and other information, call 1-800-882-0052 or contact your broker or financial adviser, or in the case of a registered stockholder, the Depository Agent.**

Date: October 21, 2011

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**DEPOSITARY AGENT**

**For Information Call:**

**BNY Mellon Shareowner Services  
(800) 777-3674**

**By Mail:**

BNY Mellon Shareowner Services  
Corporate Actions Dept.  
BlackRock Enhanced Government Fund, Inc.  
P.O. Box 3301  
South Hackensack, NJ 07606

**By Hand / Overnight Courier:**

BNY Mellon Shareowner Services  
Corporate Actions Dept., 27th Floor  
480 Washington Blvd.  
Jersey City, NJ 07310

**Letter of Transmittal  
to Tender Shares of  
BlackRock Enhanced Government Fund, Inc.  
Pursuant to the Repurchase Offer Statement  
October 21, 2011**

**ALL REPURCHASE REQUESTS MUST BE RECEIVED IN PROPER FORM ON OR  
BEFORE 5:00 P.M., EASTERN TIME, ON NOVEMBER 25, 2011.**

*The Depository Agent for the Offer is:*

**BNY Mellon Shareowner Services**

Telephone: (800) 777-3674

*By Overnight Courier / Hand:*

BNY Mellon Shareowner Services  
Corporate Actions Dept., 27<sup>th</sup> Floor  
480 Washington Blvd.  
Jersey City, NJ 07310

*By Mail:*

BNY Mellon Shareowner Services  
Corporate Actions Dept.  
BlackRock Enhanced Government Fund, Inc.  
P.O. Box 3301  
South Hackensack, NJ 07606

**DESCRIPTION OF SHARES TENDERED**

<b>Name(s) and Address(es) of Registered Stockholder(s) (Please fill in, if blank, exactly as name(s) appear(s) on Share Certificate(s))</b>	<b>Share Certificate(s) and Share(s) Tendered (Attach additional list, if necessary)</b>		
	<b>Share Certificate Number(s)*</b>	<b>Total Number of Shares Evidenced By Share Certificate(s)*</b>	<b>Number of Shares Tendered**</b>

**Total Shares**

\* Need not be completed by stockholders delivering Shares by book-entry transfer.

\*\* Unless otherwise indicated, it will be assumed that all Shares evidenced by each Share Certificate (as defined below) delivered to the Depository Agent are being tendered hereby. See Instruction 4.

This Letter of Transmittal is to be completed by stockholders of BlackRock Enhanced Government Fund, Inc. (the Purchaser or the Company ) if certificates representing Shares (as defined below) are to be forwarded herewith.

**DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN AS SET FORTH ABOVE WILL NOT CONSTITUTE VALID DELIVERY.**

**THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED.**

**NOTE: SIGNATURES MUST BE PROVIDED BELOW  
PLEASE READ THE ACCOMPANYING INSTRUCTIONS CAREFULLY**

Ladies and Gentlemen:

The undersigned hereby tenders the above-described shares of common stock ( Shares ) of BlackRock Enhanced Government Fund, Inc. pursuant to the Purchaser's offer to repurchase Shares at the net asset value ( NAV ) per share on December 9, 2011 (the Repurchase Pricing Date ) subject to a repurchase fee described in the Repurchase Offer (as defined below), net to the seller in cash, upon the terms and subject to all of the conditions set forth in the Repurchase Offer Statement, dated October 21, 2011 (the Repurchase Offer ), receipt of which is hereby acknowledged, and in this Letter of Transmittal (which, together with the Repurchase Offer and any amendments or supplements hereto or thereto, collectively constitute the Offer ).

Upon the terms and subject to the conditions of the Offer (and if the Offer is extended or amended, the terms of any such extension or amendment), and subject to, and effective upon, acceptance for payment of Shares tendered herewith, in accordance with the terms of the Offer, the undersigned hereby sells, assigns and transfers to or upon the order of Purchaser all right, title and interest in and to all Shares that are being tendered hereby and all dividends, distributions (including, without limitation, distributions of additional Shares) and rights declared, paid or distributed in respect of such Shares on or after December 9, 2011 (collectively, Distributions ) and irrevocably appoints the Depository Agent the true and lawful agent and attorney-in-fact of the undersigned with respect to such Shares (and all Distributions), with full power of substitution (such power of attorney being deemed to be an irrevocable power coupled with an interest), to (i) deliver certificates representing such Shares (and all Distributions)( Share Certificates ), together with all accompanying evidences of transfer and authenticity, to or upon the order of Purchaser, (ii) present such Shares (and all Distributions) for transfer on the books of the Company and (iii) receive all benefits and otherwise exercise all rights of beneficial ownership of such Shares (and all Distributions), all in accordance with the terms of the Offer.

By executing this Letter of Transmittal, the undersigned hereby irrevocably appoints the Depository Agent and Purchaser, and each of them, as the attorneys and proxies of the undersigned, each with full power of substitution, to vote in such manner as each such attorney and proxy or his substitute shall, in his sole discretion, deem proper and otherwise act (by written consent or otherwise) with respect to all Shares tendered hereby which have been accepted for payment by Purchaser prior to the time of such vote or other action and all Shares and other securities issued in Distributions in respect of such Shares, which the undersigned is entitled to vote at any meeting of stockholders of the Company (whether annual or special and whether or not an adjourned or postponed meeting) or consent in lieu of any such meeting or otherwise. This proxy and power of attorney is coupled with an interest in Shares tendered hereby, is irrevocable and is granted in consideration of, and is effective upon, the acceptance for payment of such Shares by Purchaser in accordance with the other terms of the Offer. Such acceptance for payment shall revoke all other proxies and powers of attorney granted by the undersigned at any time with respect to such Shares (and all Shares and other securities issued as Distributions in respect of such Shares), and no subsequent proxies, powers of attorney, consents



or revocations may be given by the undersigned with respect thereto (and if given will not be deemed effective). The undersigned understands that, in order for Shares or Distributions to be deemed validly tendered, immediately upon Purchaser s

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acceptance of such Shares for payment, Purchaser must be able to exercise full voting and other rights with respect to such Shares (and any and all Distributions), including, without limitation, voting at any meeting of the Company's stockholders then scheduled. The undersigned hereby represents and warrants that the undersigned has full power and authority to tender, sell, assign and transfer Shares tendered hereby and all Distributions, that when such Shares are accepted for payment by Purchaser, Purchaser will acquire good, marketable and unencumbered title thereto and to all Distributions, free and clear of all liens, restriction, charges and encumbrances, and that none of such Shares and Distributions will be subject to any adverse claim. The undersigned, upon request, shall execute and deliver all additional documents deemed by the Depositary Agent or Purchaser to be necessary or desirable to complete the sale, assignment and transfer of Shares tendered hereby and all Distributions. In addition, the undersigned shall remit and transfer promptly to the Depositary Agent for the account of Purchaser all Distributions in respect of Shares tendered hereby, accompanied by appropriate documentation of transfer, and pending such remittance and transfer or appropriate assurance thereof, Purchaser shall be entitled to all rights and privileges as owner of each such Distribution and may withhold the entire purchase price of Shares tendered hereby, or deduct from such purchase price, the amount or value of such Distribution as determined by Purchaser in its sole discretion.

No authority herein conferred or agreed to be conferred shall be affected by, and all such authority shall survive, the death or incapacity of the undersigned. All obligations of the undersigned hereunder shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned. Except as stated in the Repurchase Offer Statement, this tender is irrevocable.

The undersigned understands that the valid tender of Shares pursuant to any one of the procedures described in the Repurchase Offer and in the instructions hereto will constitute the undersigned's acceptance of the terms and conditions of the Offer. Purchaser's acceptance of such Shares for payment will constitute a binding agreement between the undersigned and Purchaser upon the terms and subject to the conditions of the Offer (and, if the Offer is extended or amended, the terms or conditions of any such extension or amendment).

Unless otherwise indicated below in the box entitled Special Payment Instructions, please issue the check for the purchase price of all Shares purchased and return all Share Certificates evidencing Shares not tendered or not accepted for payment in the name(s) of the registered stockholder(s) appearing above under Description of Shares Tendered. Similarly, unless otherwise indicated below in the box entitled Special Delivery Instructions, please mail the check for the purchase price of all Shares purchased and return all Share Certificates evidencing Shares not tendered or not accepted for payment (and accompanying documents, as appropriate) to the address(es) of the registered stockholder(s) appearing above under Description of Shares Tendered. In the event that the boxes below entitled Special Payment Instructions and Special Delivery Instructions are both completed, please issue the check for the purchase price of all Shares purchased and return all Share Certificates evidencing Shares not tendered or not accepted for payment in the name(s) of, and deliver such check and return such Share Certificates (and any accompanying documents, as appropriate) to, the person(s) so indicated. The undersigned recognizes that Purchaser has no obligation, pursuant to the Special Payment Instructions, to transfer any Shares from the name of the registered stockholder(s) thereof if Purchaser does not accept for payment any Shares tendered hereby.

**SPECIAL PAYMENT INSTRUCTIONS**

(See Instructions 1, 5, 6 and 7)

To be completed ONLY if the check for the purchase price of Shares purchased and Share Certificates evidencing Shares not tendered or not purchased are to be issued in the name of someone other than the undersigned.

Issue Check and Share Certificate(s) to:

**Name:**

(Please Print)

**Address:**

(Zip Code)

(Tax Identification or Social Security Number)

(Also Complete Enclosed Form W-9)

**SPECIAL DELIVERY INSTRUCTIONS**

(See Instructions 1, 5, 6 and 7)

To be completed ONLY if the check for the purchase price of Shares purchased and Share Certificates evidencing Shares not tendered or not purchased are to be mailed to someone other than the undersigned, or to the undersigned at an address other than that shown under Description of Shares Tendered.

Mail Check and Share Certificate(s) to:

**Name:**

(Please Print)

**Address:**

(Zip Code)

(Tax Identification or Social Security Number)

(Also Complete Enclosed Form W-9)



**IMPORTANT**

**STOCKHOLDERS,**

**SIGN HERE:**

(Please Also Complete Enclosed Form W-9)

**Signature(s) of Stockholder(s)**

Dated: \_\_\_\_\_, 2011.

(Must be signed by registered stockholder(s) exactly as name(s) appear(s) on Share Certificates or on a security position listing by person(s) authorized to become registered stockholder(s) by certificates and documents transmitted herewith. If signature is by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, please provide the following information and see Instruction 5.)

Name(s):

**Please Print**

Capacity (full title):

Address:

**Include Zip Code**

Daytime Area Code and Telephone No.:

Taxpayer Identification or

Social Security No.:

**(Also Complete Enclosed Form W-9)**

**GUARANTEE OF SIGNATURE(S)**

**(See Instructions 1 and 5)**

**FOR USE BY FINANCIAL INSTITUTIONS ONLY.  
FINANCIAL INSTITUTIONS: PLACE MEDALLION  
GUARANTEE IN SPACE BELOW**

## INSTRUCTIONS

### *Forming Part of the Terms and Conditions of the Offer*

1. ***Guarantee of Signatures.*** All signatures on this Letter of Transmittal must be guaranteed by a firm which is a member of the Securities Transfer Agents Medallion Program, or by any other eligible guarantor institution, as such term is defined in Rule 17Ad-15 promulgated under the Securities Exchange Act of 1934, as amended (each of the foregoing being an Eligible Institution ) unless (i) this Letter of Transmittal is signed by the registered stockholder(s) of Shares tendered hereby and such stockholder(s) has (have) not completed the box entitled Special Payment Instructions or Special Delivery Instructions accompanying these instructions or (ii) such Shares are tendered for the account of an Eligible Institution. See Instruction 5.

2. ***Delivery of Letter of Transmittal and Share Certificates.*** This Letter of Transmittal is to be used only if Share Certificates are to be forwarded herewith. Share Certificates evidencing all physically tendered Shares, as well as a properly completed and duly executed Letter of Transmittal and any other documents required by this Letter of Transmittal, must be received by the Depository Agent at one of its addresses set forth below prior to the Repurchase Offer Request Deadline (as defined in Section 1 of the Repurchase Offer). If Share Certificates are forwarded to the Depository Agent in multiple deliveries, a properly completed and duly executed Letter of Transmittal must accompany each such delivery.

**The method of delivery of this Letter of Transmittal, Share Certificates and all other required documents is at the option and risk of the tendering stockholder, and the delivery will be deemed made only when actually received by the Depository Agent. If delivery is by mail, registered mail with return receipt requested, properly insured, is recommended. In all cases, sufficient time should be allowed to ensure timely delivery.**

No alternative, conditional or contingent tenders will be accepted and no fractional Shares will be purchased. By execution of this Letter of Transmittal, all tendering stockholders waive any right to receive any notice of the acceptance of their Shares for payment.

3. ***Inadequate Space.*** If the space provided under Description of Shares Tendered is inadequate, the Share Certificate numbers, the number of Shares evidenced by such Share Certificates and the number of Shares tendered should be listed on a separate signed schedule and attached hereto.

4. ***Partial Tenders.*** If fewer than all Shares evidenced by any Share Certificate delivered to the Depository Agent herewith are to be tendered hereby, fill in the number of Shares that are to be tendered in the box entitled Number of Shares Tendered. In such cases, new Share Certificate(s) evidencing the remainder of Shares that were evidenced by the Share Certificates delivered to the Depository Agent herewith will be sent to the person(s) signing this Letter of Transmittal, unless otherwise provided in the box entitled Special Delivery Instructions, as soon as practicable after the Repurchase Offer Request Deadline or the termination of the Repurchase Offer. All Shares evidenced by Share Certificates delivered to the Depository Agent will be deemed to have been tendered unless otherwise indicated.

5. ***Signatures on Letter of Transmittal; Stock Powers and Endorsements.*** If this Letter of Transmittal is signed by the registered stockholder(s) of Shares tendered hereby, the signature(s) must correspond with the name(s) as written on the face of the Share Certificates evidencing such Shares without alteration, enlargement or any other change whatsoever.

If any Shares tendered hereby are held of record by two or more persons, all such persons must sign this Letter of Transmittal.

If any Shares tendered hereby are registered in different names, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Shares.

If this Letter of Transmittal is signed by the registered stockholder(s) of Shares tendered hereby, no endorsements of Share Certificates or separate stock powers are required, unless payment is to be made to, or Share Certificates evidencing Shares not tendered or not accepted for payment are to be issued in the name of, a person other than the registered stockholder(s). If the Letter of Transmittal is signed by a person other than the registered stockholder(s) of the Share Certificate(s) evidencing Shares tendered, the Share Certificate(s) tendered hereby must be endorsed or accompanied by appropriate stock powers, in either case signed exactly as the name(s) of the registered stockholder(s) appear(s) on such Share Certificate(s). Signatures on such Share Certificate(s) and stock powers must be guaranteed by an Eligible Institution.

If this Letter of Transmittal or any Share Certificate or stock power is signed by a trustee, executor, administrator, guardian, attorney-in-fact, officer of a corporation or other person acting in a fiduciary or representative capacity, such person should so indicate when signing, and proper evidence satisfactory to Purchaser of such person's authority so to act must be submitted.

**6. *Stock Transfer Taxes.*** Except as otherwise provided in this Instruction 6, Purchaser will pay all stock transfer taxes with respect to the sale and transfer of any Shares to it or its order pursuant to the Offer. If, however, payment of the purchase price of any Shares purchased is to be made to, or Share Certificate(s) evidencing Shares not tendered or not accepted for payment are to be issued in the name of, any person other than the registered stockholder(s) or if tendered certificates are registered in the name of any person other than the person(s) signing the Letter of Transmittal, the amount of any stock transfer taxes (whether imposed on the registered stockholder(s), or such other person, or otherwise) payable on account of the transfer to such other person will be deducted from the purchase price of such Shares purchased, unless evidence satisfactory to Purchaser of the payment of such taxes, or exemption therefrom, is submitted.

Except as provided in this Instruction 6, it will not be necessary for transfer tax stamps to be affixed to the Share Certificates evidencing Shares tendered hereby.

**7. *Special Payment and Delivery Instructions.*** If a check for the purchase price of any Shares tendered hereby is to be issued in the name of, and/or Share Certificate(s) evidencing Shares not tendered or not accepted for payment are to be issued in the name of and/or returned to, a person other than the person(s) signing this Letter of Transmittal or if such check or any such Share Certificate is to be sent to a person other than the signer of this Letter of Transmittal or to the person(s) signing this Letter of Transmittal but at an address other than that shown in the box entitled Description of Shares Tendered, the appropriate boxes herein must be completed.

**8. *Questions and Requests for Assistance or Additional Copies.*** Questions and requests for assistance may be directed to the Depository Agent at the address or telephone number set forth below. Additional copies of the Repurchase Offer Statement, this Letter of Transmittal, and the Guidelines for Certification of Taxpayer Identification Number on Form W-9 may be obtained from the Depository Agent.

**9. *Important Tax Information.*** Under Federal income tax law, a stockholder whose tendered Shares are accepted for payment is required by law to provide the Depository Agent (as payer) with his correct taxpayer identification number, which is accomplished by completing and signing the enclosed Form W-9.



The Letter of Transmittal and Share Certificates and any other required documents should be sent or delivered by each stockholder or such stockholder's broker, dealer, commercial bank, trust company or other nominee to the Depository Agent at one of its addresses set forth below:

*The Depository Agent for the Offer is:*

**BNY Mellon Shareowner Services**

Telephone: (800) 777-3674

*By Overnight Courier / Hand:*

BNY Mellon Shareowner Services  
Corporate Actions Dept., 27<sup>th</sup> Floor  
480 Washington Blvd.  
Jersey City, NJ 07310

*By Mail:*

BNY Mellon Shareowner Services  
Corporate Actions Dept.  
BlackRock Enhanced Government Fund, Inc.  
P.O. Box 3301  
South Hackensack, NJ 07606

Questions or requests for assistance may be directed to the Depository Agent at its respective address above, and at its telephone number listed below.

Additional copies of the Repurchase Offer Statement and this Letter of Transmittal may be obtained from the Depository Agent.

A stockholder may also contact brokers, dealers, commercial banks or trust companies for assistance concerning the Offer.

*For Information call:*

*BNY Mellon Shareowner Services  
(800) 777-3674*

Form **W-9**

(Rev. January 2011)

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.**

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required):

Individual/sole proprietor    
  Corporation    
  Corporation    
  Partnership    
  Trust/estate

**Print or type**

See **Specific**

**Instructions** on page 2.

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ,,

Other (see instructions),,

Exempt payee

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 I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the Name line 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

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

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  
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
- 2.
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 Signature of  
Here 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.

Cat. No. 10231X Form **W-9** (Rev. 1-2011)

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,
- 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 payee 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 a percentage of such payments. This is called backup withholding. Payments that may be subject to backup withholding include interest, tax-exempt 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 3 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 for partnerships* on page 1.

**Updating Your Information**

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

**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/disregarded entity name** line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the **Name** line and any business, trade, or **doing business as (DBA)** name on the **Business name/disregarded entity name** line.

**Disregarded entity.** Enter the owner's name on the **Name** line. The name of the entity entered on the **Name** line should never be a disregarded entity. The name on the **Name** line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the **Name** line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the **Business name/disregarded entity name** line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the **Name** line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the **Name** line is an LLC, check the **Limited liability company** box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter **P** for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter **C** for C corporation or **S** for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the **Name** line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the **Name** line.

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**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/ disregarded entity name** line.

### **Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the **Exempt payee** box in the line following the **Business name/ disregarded entity name**, sign and date the form.

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.

The following payees are exempt from backup withholding:

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

<b>IF the payment is for</b>	<b>THEN the payment is exempt for</b>
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from <sup>2</sup> backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, 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.ssa.gov](http://www.ssa.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](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://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.** Entering `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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the `Name` line must sign. Exempt payees, see Exempt Payee on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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.

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**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:**

1. Individual
2. Two or more individuals (joint account)
3. Custodian account of a minor (Uniform Gift to Minors Act)
4. a. The usual revocable savings trust (grantor is also trustee)  
b. So-called trust account that is not a legal or valid trust under state law
5. Sole proprietorship or disregarded entity owned by an individual  
Grantor trust filing under Optional Form 1099 Filing Method 1 (see
6. Regulation section 1.671-4(b)(2)(i)(A))

**Give name and SSN of:**

- The individual  
The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>  
The minor <sup>2</sup>  
The grantor-trustee <sup>1</sup>  
The actual owner <sup>1</sup>  
The owner <sup>3</sup>  
The grantor\*

**For this type of account:**

7. Disregarded entity not owned by an individual
8. A valid trust, estate, or pension trust  
Corporation or LLC electing corporate status on Form 8832 or Form
9. 2553  
Association, club, religious, charitable, educational, or other tax-exempt
10. organization
11. Partnership or multi-member LLC
12. A broker or registered nominee  
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
13. receives agricultural program payments  
Grantor trust filing under the Form 1041 Filing Method or the Optional
14. Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))

**Give name and EIN of:**

- The owner  
Legal entity <sup>4</sup>  
The corporation  
The organization  
The partnership  
The broker or nominee  
The public entity

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup>

You must show your individual name and you may also enter your business or DBA name on the Business name/disregarded entity name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

List first and circle the name of the 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 for partnerships* on page 1.

**\*Note.** Grantor also must provide a Form W-9 to trustee of trust.

**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.

### **Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

Protect your SSN,

Ensure your employer is protecting your SSN, and

Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax

Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

### **Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.