

# The Depository Trust Company

# IMPORTANT

**B#:** 2218

**DATE:** September 26, 2007

**TO:** All Participants

**CATEGORY:** Dividends

**FROM:** International Services

**ATTENTION:** Operations, Reorg & Dividend Managers, Partners & Cashiers

**SUBJECT:** TaxRelief - Country: Japan  
Internet Initiative Japan ADR CUSIP: 46059T109  
Record Date: 09/28/07 Payable Date: TBA  
EDS Cut-Off: 10/12/07 DOCUMENTATION Cut-Off: 10/12/07 5 PM

The Depository Trust Company has received from The Bank of New York the attached information regarding certain tax refunds on the above captioned dividend.

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from the procedure should secure the required documentation.

**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.*

**Internet Initiative Japan**  
**CUSIP#: 46059T109**  
**ADR RD: September 28, 2007**  
**ADR PD: TBA**

Bank of New York acts as the sole depository bank for **Internet Initiative Japan (Cusip # 46059T109)** American Depositary Receipt (“ADR”) program. **Internet Initiative Japan** has recently announced their cash dividend.

Participants can use the DTC’s Elective Dividend System (EDS) function over the Participant Terminal System (PTS) to certify all or a portion of their position entitled to the applicable withholding tax rate.

**NOTE: THE DEADLINE FOR CERTIFYING OVER EDS IS OCTOBER 12, 2007.**

The various Japanese withholding tax rates that may be applicable are as follows:

**10% Withholding Rate (unfavorable at 90% payment)** applies to a beneficial owner of the ADRs that is a Japanese individual resident for tax purposes. This rate includes the additional 3% local tax. Information detailed on Appendix C will also be required.

**7% Withholding Rate (favorable at 93% payment)** applies to a beneficial owner of the ADRs that is not a Japanese individual resident for tax purposes and is therefore not subject to the 3% local tax.

**0% Withholding Rate (exempt rate – U.S. pensions)** applies to a beneficial owner of the ADRs that (a) is not engaged in a trade or business in Japan through a permanent establishment situated in Japan, within the meaning of the U.S. double taxation treaty with Japan, (b) is a qualifying “Pension Fund” as defined on Page 11 of the Technical Explanation of the new tax treaty between the U.S. and Japan, published by the U.S. Department of Treasury and (c) is able to certify that more than 50 % of the beneficiaries, members or participants of the eligible pension fund were individual residents of the U.S. or Japan as of the prior taxable period.

Qualifying plans are listed below:

1. qualified plans under section 401(a)
2. individual retirement plans (including those that are a part of a simplified employee pension plan that satisfies 408(k))
3. individual retirement accounts, individual retirement annuities, section 408(p) accounts
4. Roth IRAs under section 408 A
5. section 457 governmental plans
6. section 403(a) qualified annuity plans
7. section 403(b) plans
8. section 401(k) plans qualify as pension funds because a 401(k) plan is a type of 401(a) plan.
9. and any other fund identical or substantially similar to the foregoing schemes that are established pursuant to legislation introduced after the date of signature of the Convention.

**0% Withholding Rate (exempt rate – U.K. pensions)** applies to a beneficial owner of the ADRs that (a) is not engaged in a trade or business in Japan through a permanent establishment situated in Japan, within the meaning of the U.K. double taxation treaty with Japan, (b) is a qualifying “Pension Fund” as defined by Article 22, paragraph 2(e) of the Income Tax Convention between Japan and the United Kingdom of Great Britain and Northern Ireland, published by the Ministry of Finance Japan and (c) is able to certify that more than 50 % of the beneficiaries, members or participants of the eligible pension fund were individual residents of the U.K. or Japan as of the prior taxable period.

In addition to certifying through EDS, the following documentation needs to be provided to Bank of New York /GlobeTax (**FOR THE EXEMPT U.S. / U.K. PENSION PLANS AND JAPANESE INDIVIDUAL RESIDENTS ONLY**) no later than **October 12, 2007 at 5:00 PM EST:**

**FOR EXEMPT US PENSIONS THE FOLLOWING DOCUMENTATION IS REQUIRED:**

1) **Withholding Certification** listing the beneficial owner information of all U.S. PENSIONS claiming the exempt withholding tax rate. The beneficial owner name and TIN/SSN # on this form must match the 6166 form (see Appendix A).

2) **Certification of Residency** - An **original** U.S. IRS Form 6166 dated within **one year** of **October 25, 2007** must be provided for each beneficial owner. Please use Form 8802\* (enclosed) in order to obtain a Form 6166 from the IRS.

\* **Form 8802 must contain the following statement in Section #11:**

**“Under penalties of perjury, I am a citizen of the United States and will continue to be for the current year.”**

**Please send form 8802, all required attachments, and payment of the user fee by mail to the Internal Revenue Service (“IRS”) located at: Internal Revenue Service, P.O. Box 42530, PHILADELPHIA, PA 19101-5230 Telephone: (215) 516-2000, Fax: (215) 516-1035.**

3) **Power of Attorney** - An **original** Power of Attorney (“POA”) completed by the ultimate beneficiary of the income (See Appendix B) is also required. This power of attorney **must** be completed using the template provided and **must** be on the **letterhead of the ultimate beneficial owner** in order to be valid.

**\*\*NOTE:** The name of the beneficial owner on the Power of Attorney **must** exactly match, word for word, the beneficiaries name on their Form 6166 or Certificate of Residency.

**FOR EXEMPT UK PENSIONS THE FOLLOWING DOCUMENTATION IS REQUIRED:**

1) **Withholding Certification** listing the beneficial owner information of all U.K. PENSIONS claiming the exempt withholding tax rate. The beneficial owner name and TIN # on this form must match the Certificate of Residence form (see Appendix E).

2) **Certification of Residency** - An **original** Certificate of Residence dated within one year of **October 25, 2007** must be provided for each beneficial owner. Please use Certificate of Residence (see Appendix F).

3) **Power of Attorney** - An **original** Power of Attorney (“POA”) completed by the ultimate beneficiary of the income (See Appendix B) is also required. This power of attorney **must** be completed using the template provided and **must** be on the **letterhead of the ultimate beneficial owner** in order to be valid.

**\*\*NOTE:** The name of the beneficial owner on the Power of Attorney **must** exactly match, word for word, the beneficiaries name on their Form 6166 or Certificate of Residency.

**FOR JAPANESE INDIVIDUAL RESIDENTS SUBJECT TO THE 3% LOCAL TAX THE FOLLOWING DOCUMENTATION IS REQUIRED:**

1) **Withholding Certification** listing the beneficial owner information of all Japanese Individual Residents who are subject to the local 3% tax. **It is required to provide the 7-digit Japanese postal code which indicates the prefecture of the Japanese resident (see Appendix C).**

The Withholding Certification form, Form 6166s, Certificates of Residence, and POAs must be received no later than **October 12, 2007.**

**\*\*\*NOTE: NO DOCUMENTATION NEEDS TO BE PROVIDED FOR SHARES THAT ELECT TO RECEIVE THE FAVORABLE (93%) RATE.**

**Elections for advance tax relief at the Favorable (93%) rate are subject to a tax relief fee of up to \$0.0035 per share. Elections for advanced tax relief at the Exempt (100%) rate are subject to a tax relief fee of up to \$0.0035 per share with a minimum of \$25.00.**

**For reasons of cost effectiveness, only those U.S. Pensions holders with more than 11,750 ADRs may file for the full 10% tax reclaim.**

Late filings are subject to a tax relief fee of \$0.005 per ADR with a minimum tax relief fee of \$25.00 and a maximum of \$5,000.00 withheld by the ADR Depository.

Questions about this advance tax relief process and late filings should be directed to:  
Bank of New York/GlobeTax by phone at 800-915-3536 or by mail at:

Bank of New York/GlobeTax  
90 Broad Street 16<sup>th</sup> Floor  
New York, NY 10004  
Attn: Jonathan Staake

**APPENDIX A - U.S. ELIGIBLE PENSIONS ONLY**

< *Your company letterhead* >

To: Bank of New York / GlobeTax  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-915-3536 Fax: 1-800-985-3536

**Re: Withholding Certification for Internet Initiative Japan CUSIP# 46059T109**

I/ We the undersigned (contact name) authorized representative of (DTC Participant name)  
 holding shares at Cede & Co. under DTC# (DTC PTS number) of Internet Initiative Japan CUSIP# 46059T109, request that  
 the upcoming cash dividend payable to holders as of September 28, 2007, receive the additional 7% tax reclaim

Name of Pension Fund/IRA	Complete U.S. Address	Tax ID Number	# Shares	Law of Establishment (ERISA, State Law of <State>, etc.)

**\*\* IF THERE ARE MORE THAN 7 BENEFICIAL HOLDERS, PLEASE CALL JONATHAN STAAKE AT THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

Participants will be fully liable for all withholding taxes and any claims, penalties or interest to the Japanese Tax Authorities ("charge-backs"), including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. The Bank of New York shall not be liable for the failure to secure any refund.

**Incorrect claims could result in fines and/or penalties.**

TEL : \_\_\_\_\_  
 \_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_  
 \_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**APPENDIX B – POWER OF ATTORNEY**

**(U.S. Pension Fund's Letterhead)**

Power of Attorney

(Name of Pension Fund/IRA = the Undersigned), with address in (City, State, Country) hereby appoints Bank of New York ("Bank") and/or the Bank's designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in Internet Initiative Japan ("Securities") that the Bank holds in its safe custody on behalf of the Undersigned through a Participant in the Depository Trust Company .

- i) To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.
- iii) To perform any other act as may be necessary to execute the acts mentioned herein.

The Undersigned also authorizes the Bank and/or the Bank's designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(the Name of the Pension Fund/IRA)

<Place and Date>  
Place and Date

<Signature of Officer of Beneficiary>  
Authorized Signature(s)/Title (s)

In addition, the authorized representative:

Confirms that more than 50% of the beneficiaries, members or participants of the eligible pension fund were individual residents of the U.S. or Japan as of the prior taxable period.

(the Name of the Pension Fund/IRA)

<Place and Date>  
Place and Date

<Signature of Officer of Beneficiary>  
Authorized Signature(s)/Title (s)

**APPENDIX C - JAPANESE INDIVIDUAL RESIDENTS ONLY**

< Your company letterhead >

To: Bank of New York / GlobeTax  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-915-3536 Fax: 1-800-985-3536

**PLEASE PROVIDE THIS LISTING ONLY FOR JAPANESE INDIVIDUAL RESIDENTS THAT YOU HAVE ELECTED TO RECEIVE THE 90% RATE THROUGH EDS.**

**Re: Withholding Certification for Internet Initiative Japan CUSIP# 46059T109 Record Date: September 28, 2007**

Name of Japanese Individual Resident	Complete Japan Address	# Shares

Participants will be fully liable for all withholding taxes and any claims, penalties or interest to the Japanese Tax Authorities ("charge-backs"), including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. The Bank of New York shall not be liable for the failure to secure any refund.

**Incorrect claims could result in fines and/or penalties.**

TEL : \_\_\_\_\_  
 \_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_  
 \_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**APPENDIX D – POWER OF ATTORNEY**

**(U.K. Pension Fund’s Letterhead)**

Power of Attorney

(Name of Pension Fund/IRA = the Undersigned), with address in (City, State, Country) hereby appoints Bank of New York (“Bank”) and/or the Bank’s designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in Internet Initiative Japan (“Securities”) that the Bank holds in its safe custody on behalf of the Undersigned through a Participant in the Depository Trust Company .

- i) To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.
- iii) To perform any other act as may be necessary to execute the acts mentioned herein.

The Undersigned also authorizes the Bank and/or the Bank’s designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(the Name of the Pension Fund/IRA)

<Place and Date>  
Place and Date

<Signature of Officer of Beneficiary>  
Authorized Signature(s)/Title (s)

In addition, the authorized representative:

Confirms that more than 50% of the beneficiaries, members or participants of the eligible pension fund were individual residents of the U.K. or Japan as of the prior taxable period.

(the Name of the Pension Fund/IRA)

<Place and Date>  
Place and Date

<Signature of Officer of Beneficiary>  
Authorized Signature(s)/Title (s)

**APPENDIX E - U.K. ELIGIBLE PENSIONS ONLY**

< Your company letterhead >

To: Bank of New York / GlobeTax  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-915-3536 Fax: 1-800-985-3536

**Re: Withholding Certification for Internet Initiative Japan CUSIP# 46059T109**

I / We the undersigned (contact name) authorized representative of (DTC Participant name)  
 holding shares at Cede & Co. under DTC# (DTC PIS number) of **Internet Initiative Japan CUSIP# 46059T109**, request that  
 the upcoming cash dividend payable to holders as of **September 28, 2007**, receive the additional 10% tax reclaim

Name of Pension Fund/IRA	Complete U.K. Address	Tax ID Number	# Shares	Law of Establishment (ERISA, State Law of <State>, etc.)

**\*\*\* IF THERE ARE MORE THAN 7 BENEFICIAL HOLDERS, PLEASE CALL JONATHAN STAAKE AT THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

Participants will be fully liable for all withholding taxes and any claims, penalties or interest to the Japanese Tax Authorities ("charge-backs"), including without limitations, any foreign exchange fluctuations associated with such funds at the time due or payable. The Bank of New York shall not be liable for the failure to secure any refund.

**Incorrect claims could result in fines and/or penalties.**

TEL: \_\_\_\_\_  
 \_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_  
 \_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

居 住 者 証 明 書  
Certificate of Residence

私は、届出者 \_\_\_\_\_ が、  
日本国と \_\_\_\_\_ との間の  
租税条約第 \_\_\_\_\_ 条第 \_\_\_\_\_ 項 \_\_\_\_\_ に規定する居住者であることを証明します。

I hereby certify that (the applicant: \_\_\_\_\_  
is a resident under the provisions of the Income Tax Convention between  
Japan and the United Kingdom of Great Britain and Northern Ireland,  
Article 22, para. 2 (e).

年月日 \_\_\_\_\_

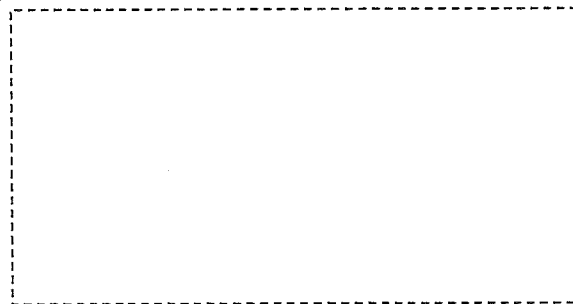
Date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

署 名 \_\_\_\_\_

Signature \_\_\_\_\_

官 印

Official Stamp



## Application for United States Residency Certification

OMB No. 1545-1617

▶ See separate instructions

<input type="checkbox"/> <b>Additional request</b> (see instructions)	<input type="checkbox"/> <b>Foreign claim form attached</b>
Applicant's name	Applicant's U.S. taxpayer identification number
If a joint return was filed, spouse's name (see instructions)	If a joint return was filed, spouse's U.S. taxpayer identification number
If a separate certification is needed for spouse, check here ▶ <input type="checkbox"/>	

**1** Applicant's name and taxpayer identification number as it should appear on the certification if different from above

---

**2** Applicant's address during the calendar year for which certification is requested, including country and ZIP or postal code (see instructions)

**3a** Mail Form 6166 to the following address:

---

**b** Appointee Information (see instructions):

Appointee Name ▶ _____	CAF No. ▶ _____
Phone No. ▶ (____) _____	Fax No. ▶ (____) _____

**4** Applicant is (check appropriate box(es)):

**a**  Individual. Check all applicable boxes.

U.S. citizen       U.S. permanent resident alien (green card holder)       Sole proprietor  
 Other U.S. resident alien. Type of entry visa ▶ \_\_\_\_\_  
 Current nonimmigrant status ▶ \_\_\_\_\_ and date of change (see instructions) ▶ \_\_\_\_\_  
 Dual-status U.S. resident (see instructions). From ▶ \_\_\_\_\_ to ▶ \_\_\_\_\_  
 Partial-year Form 2555 filer (see instructions). U.S. resident from ▶ \_\_\_\_\_ to ▶ \_\_\_\_\_

**b**  Partnership. Check all applicable boxes.     U.S.     Foreign     LLC

**c**  Trust. Check if:     Grantor (U.S.)     Simple     Rev. Rul. 81-100 Trust     IRA (for Individual)  
                                   Grantor (foreign)     Complex     Section 584     IRA (for Financial Institution)

**d**  Estate

**e**  Corporation. If incorporated in the United States only, go to line 5. Otherwise, continue.  
 Check if:     Section 269B     Section 943(e)(1)     Section 953(d)     Section 1504(d)  
 Country or countries of incorporation ▶ \_\_\_\_\_  
 If a dual-resident corporation, specify other country of residence ▶ \_\_\_\_\_  
 If included on a consolidated return, attach page 1 of Form 1120 and Form 851.

**f**  S corporation

**g**  Employee benefit plan/trust. Plan number, if applicable ▶ \_\_\_\_\_  
 Check if:     Section 401(a)     Section 403(b)     Section 457(b)

**h**  Exempt organization. If organized in the United States, check all applicable boxes.  
 Section 501(c)     Section 501(c)(3)     Governmental entity  
 Indian tribe     Other (specify) ▶ \_\_\_\_\_

**i**  Disregarded entity. Check if:     LLC     LP     LLP     Other (specify) ▶ \_\_\_\_\_

**j**  Nominee applicant (must specify the type of entity/individual for whom the nominee is acting) ▶ \_\_\_\_\_

Applicant name: \_\_\_\_\_

5 Was the applicant required to file a U.S. tax form for the tax period(s) on which certification will be based?

Yes. Check the appropriate box for the form filed and go to line 7.

- 990     990-T     1040     1041     1065     1120     1120S     3520-A     5227     5500
- Other (specify) ▶ \_\_\_\_\_

No. Attach explanation (see instructions). Check applicable box and go to line 6.

- Minor child     QSub     U.S. DRE     Foreign DRE     Section 761(a) election
- FASIT     Foreign partnership     Other ▶ \_\_\_\_\_

6 Was the applicant's parent, parent organization or owner required to file a U.S. tax form? (Complete this line only if you checked "No" on line 5.)

Yes. Check the appropriate box for the form filed by the parent.

- 990     990-T     1040     1041     1065     1120     1120S     5500
- Other (specify) ▶ \_\_\_\_\_

Parent's/owner's name and address ▶ \_\_\_\_\_

and U.S. taxpayer identification number ▶ \_\_\_\_\_

No. Attach explanation (see instructions).

7 Calendar year(s) for which certification is requested. If certification is for the current calendar year, a penalties of perjury statement is required (see instructions).

8 Tax period(s) on which certification will be based (see instructions)

9 Purpose of certification. Must check applicable box.

- Income tax     VAT (specify NAICS codes) ▶ \_\_\_\_\_
- Other (must specify) ▶ \_\_\_\_\_

10 This space can be used to enter additional required information

Sign here

Under penalties of perjury, I declare that I have examined this application and accompanying attachments, and to the best of my knowledge and belief, they are true, correct, and complete. If I have designated a third party to receive the residency certification(s), I declare that the certification(s) will be used only for obtaining information or assistance from that person relating to matters designated on line 9.

Keep a copy for your records.



Applicant's signature (or individual authorized to sign for the applicant)

Applicant's daytime phone no.:

----- Signature ----- Date -----

----- Name and title (print or type) -----

----- Spouse's signature. If a joint application, both must sign. -----

----- Name (print or type) -----

Applicant Name	Applicant TIN	For IRS use only: Pmt Amt \$ _____
Appointee Name (if Applicable)		Date Pmt Verified: ____ / ____ / ____

Certification Year(s)

11 Enter the number of certifications needed in the column to the right of each country for which certification is requested.

Column A			Column B			Column C			Column D		
Country	CC	#	Country	CC	#	Country	CC	#	Country	CC	#
Armenia	AM		France	FR		Lithuania	LH		Spain	SP	
Australia	AS		Georgia	GG		Luxembourg	LU		Sri Lanka	OE	
Austria	AU		Germany	GM		Mexico	MX		Sweden	SW	
Azerbaijan	AJ		Greece	GR		Moldova	MD		Switzerland	SZ	
Bangladesh	BG		Hungary	HU		Morocco	MO		Tajikistan	TI	
Barbados	BB		Iceland	IC		Netherlands	NL		Thailand	TH	
Belarus	BO		India	IN		New Zealand	NZ		Trinidad and Tobago	TD	
Belgium	BE		Indonesia	ID		Norway	NO		Tunisia	TS	
Bermuda	BD		Ireland	EL		Pakistan	PK		Turkey	TU	
Canada	CA		Israel	IS		Philippines	RP		Turkmenistan	TX	
China	CH		Italy	IT		Poland	PL		Ukraine	UP	
Cyprus	CY		Jamaica	JM		Portugal	PO		United Kingdom	UK	
Czech Republic	EZ		Japan	JA		Romania	RO		Uzbekistan	UZ	
Denmark	DA		Kazakhstan	KZ		Russia	RS		Venezuela	VE	
Egypt	EG		Korea, South	KS		Slovak Republic	LO				
Estonia	EN		Kyrgyzstan	KG		Slovenia	SI				
Finland	FI		Latvia	LG		South Africa	SF				
Column A - Total			Column B - Total			Column C - Total			Column D - Total		

12a Enter the total number of certifications requested (add columns A, B, C, and D of line 11) . . . . . ▶ 12a

b If the total number of certifications is 20 or less, go to line 13 . . . . . ▶ 12b \$35

c If the total on line a is greater than 20, enter \$5 for each additional 20 certifications (see instructions) . . . . . ▶ 12c

13 Amount owed. Add lines 12b and 12c . . . . . ▶ 13