



CITY OF PORT ORANGE

Vendor Application and Agreement

City of Port Orange

Attn: Purchasing Division

(386) 506-5718

PurchDiv@port-orange.org

1000 City Center Circle

Port Orange, FL 32129

Please complete the following information:

Name of Individual or Business: _____

Payment Remit to Name: _____

Contact Person and Title: _____

Phone Number: _____ Fax Number: _____

Email Address: _____

Taxpayer Identification Number (TIN): _____

Tax Classification:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Individual/Sole Proprietor/Single Member LLC | <input type="checkbox"/> S Corporation |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> C Corporation |
| <input type="checkbox"/> Other (Explain) _____ | <input type="checkbox"/> Trust/Estate |

Current W-9 Attached (Required) Yes

Type of Commodity/Services _____

Does your company accept Purchasing Cards (i.e. Visa)? Yes No

Permanent Address:

Address _____

City _____ State _____ Zip Code _____

Remit to Address (if different from above):

Address _____

City _____ State _____ Zip Code _____

Please inform the Purchasing Division of all address, contact information and insurance changes.

PURCHASING GENERAL TERMS AND CONDITIONS

The City objects in advance to the inclusion of any additional terms and conditions proposed by the vendor in its acceptance or acknowledgement of any order. The inclusion of terms and conditions, or reference thereto, by the vendor shall be of no significance, shall not be binding on the City, and the City's acceptance of the vendor's goods or services shall not be deemed as acceptance of such terms and conditions. The terms and conditions contained in a Supplemental Document, as defined hereinafter, to the Purchase Order shall only control if and when a Supplemental Document to the Purchase Order is signed by the City Manager or Mayor. The terms and conditions contained in a Supplemental Document fully executed by the City Manager or Mayor are incorporated herein by this reference. **In the event that a vendor contracts with the City via a Supplemental Document and there is a conflict between the general terms and conditions set forth herein and the Supplemental Document, the terms and conditions of the Supplemental Document shall control. Supplemental Document shall be defined as to include invitation to bid, proposal, quote, and contract.** Unless otherwise stated on the face of a purchase order, the following terms and conditions shall apply:

- 1. ACCEPTANCE.** The Purchase Order ("PO") issued by the City of Port Orange ("the City") and made apart hereof by reference, becomes a binding contract, subject to the terms and conditions set forth herein, upon confirmation of the PO by the Vendor; or by the commencement of the work set forth in the PO; or by acceptance of payment for the work set forth in the PO. Any change, addition or modification to the terms set forth on the face of the PO must be agreed to in writing by the City.
- 2. ASSIGNMENT.** Neither the PO nor any interest under such PO may be assigned by Vendor without the prior written consent of City.
- 3. CHANGES.** City shall have the right at any time to make changes in drawings, designs, specifications, materials, packaging, time and place of delivery and method of transportation. If any such changes cause an increase or decrease in the costs or the time required for Vendor's required performance, an equitable adjustment will be made and the PO will be modified, in writing, accordingly.
- 4. COMPLIANCE WITH LAWS.** Vendor warrants that all goods and services applicable under the PO will have been produced, sold, delivered and furnished in strict compliance with all applicable Federal and State laws and regulations. Vendor shall execute and deliver such documents as may be required to effect or to evidence compliance. All laws and regulations required in agreements of this character are incorporated by this reference.
- 5. FREIGHT.** Vendor shall ensure that shipper complies with the shipping terms and instructions stated on the face of the PO. Failure to accurately follow the shipping terms and instructions as stated may result in one of the following: (i) a chargeback for any freight cost increase; or (ii) a chargeback for the full cost of the freight.
- 6. INSPECTION.**
 - a. All goods and/or services, purchased are subject to City's inspection, test and approval at destination, whether or not prior payments have been made or inspections have been performed by the City. All goods and/or services not in accordance with specifications may be rejected and held subject to shippers' orders. Shipper must pay all expenses, including freight both ways, on rejected goods.
 - b. If goods and/or services provided hereunder are rejected, in whole or in part by the City by reason of the Vendor's failure to comply with any of the terms, conditions and/or specifications contained herein and on the face of the PO, City, after notifying Vendor in writing may (i) return the rejected portion of such goods and/or services to Vendor at Vendor's expense or hold the same for such disposal as Vendor shall indicate, without invalidating the remainder of the PO; (ii) may reject the

entire shipment of goods and cancel the PO for any undelivered goods; or (iii) to cause Vendor to pay City promptly for expenses incurred in remedying the defective or nonconforming goods and/or services (including without limitation, the purchase of substitute (or functionally equivalent) goods and/or services), or to cause Vendor, at Vendor's expense, to expeditiously replace, upgrade, or repair any defective or rejected goods. If the option set forth in (i) is exercised, City may, in its discretion, reduce the quantity specified in the PO by the number of goods and/or services returned or rejected.

7. INDEMNIFICATION. The City reserves the right to add in a Supplemental Document, as previously defined to include invitation to bid, proposal, quote, and contract, the following clause or substantially similar language:

Vendor covenants and agrees that it will indemnify and hold harmless the City and all of the City's officers, agents, and employees from any claim, loss, damage, costs, charge or expense arising out of any act, action, neglect or omission by Vendor during the performance of the contract, whether direct, or indirect, and whether to any person or property to which the City or said parties may be subject, except that neither the Vendor nor any of its sub-contractors will be liable under this section for damages arising out of injury or damage to persons or property directly caused by or resulting from the sole negligence of City or any of its officers, agents, or employees.

8. INTELLECTUAL PROPERTY INDEMNIFICATION. Vendor warrants that there has been no violation or infringement of any copyright, trade name, trademark, patent or related intellectual property right, as a result of manufacturing, producing or selling the goods. Vendor further agrees to defend and indemnify City, its officers, agents and employees from all claims, expenses and liabilities arising from any actual or alleged intellectual property violation or infringement.

9. INSURANCE. THE DEPARTMENT HEAD HAS THE RIGHT TO WAIVE CERTAIN INSURANCE REQUIREMENTS AND SHALL PROVIDE THE WAIVER WITH THE REQUEST FOR PURCHASE ORDER. IF INSURANCE IS REQUIRED, THE FOLLOWING TERMS SHALL APPLY:

Vendor shall maintain all insurance as required by the City. Vendor shall provide to the City a certificate of insurance evidencing coverage and identifying the City as an additional insured. Failure of the Vendor to provide a certificate of insurance shall not relieve the Vendor from its responsibility to maintain the insurance coverage required by the City. The certificates shall clearly indicate that the Vendor has obtained insurance of the type, amount and classification required by the City. Policies other than Workers' Compensation shall be issued by insurers licensed and/or duly authorized under Florida Law to do business in the State of Florida and all insuring companies are required to have a minimum rating of "A" in the "Best Key Rating Guide" published by A.M. Best & Company, Inc. For worker's compensation coverage, the Vendor's insurance certificate shall include the insurer's waiver of subrogation in lieu of naming the City as an additional insured for Workers' Compensation. Policies for Workers' Compensation may be issued by companies authorized as a group self-insurer by F.S. 440.572.

Vendor shall not commence work until the City has received a certificate or certificates of insurance and endorsements evidencing the required insurance. Vendor shall be solely responsible to provide the City the written original certificate, notice of cancellation, nonrenewal or any other changes in coverage no later than ten (10) days prior to the effective date of the change. If insurance policies required are not provided to the City within thirty (30) days of the date requested, this Vendor Application and Agreement may be terminated.

10. INVOICING. Vendor agrees to submit an invoice with each shipment showing the PO number. All invoices should be issued to the City c/o Accounts Payable. The discount period of any cash discounts available to the City will commence on the date of the invoice. When freight is prepaid by Vendor, Vendor must show freight charges separately; before adding freight charges, and submit a copy of the freight bill with the invoice. No allowance will be made for boxes, reels, drums or other returnable containers unless so stated on the face of the PO and invoiced separately.

11. JURISDICTION AND VENUE. For any suit or proceeding to enforce the provisions of the PO, Vendor irrevocably consents to the jurisdiction of the Courts of the State of Florida. Furthermore, Vendor agrees that the PO will be interpreted, construed and enforced in all respects in accordance with the laws of the State of Florida, without giving effect to its principles of conflicts of law.

12. OVERSHIPMENT. Quantities in excess of that shown on the face of the PO, if rejected, will be returned to Vendor at Vendor's risk and expense. Any excess quantities that City accepts will be billed at the PO price.

13. TERMINATION. City reserves the right to cancel all or any part of the PO without penalty.

14. TIME. Time is of the essence of the PO. The City reserves the right to cancel the PO (or any portion) without penalty in the event that deliveries are not made within the specified time, without liability for deliveries previously made and accepted by City.

15. TITLE. Unless the face of the PO provides for the City's assumption of ownership at the point of shipment, title to the goods purchased under the PO remains with the Vendor until such goods are off-loaded at the City facility or site specified on the face of the PO; provided, however, that in all cases, Vendor shall bear all risks of loss or damage in transit until such goods are delivered to City's facility or site and accepted by City or its designee.

16. WARRANTY. Vendor expressly warrants that all goods, services, workmanship, and title furnished and/or delivered pursuant to the PO and the terms and conditions stated herein will be free from defects in material, workmanship and title. Further Vendor warrants all goods and/or services will conform in all respects to all applicable specifications, drawings, and shall be fit for its intended use and service. All goods and/or services shall be new and not secondhand, of good quality and free from defects whether latent or patent in material or workmanship; all material and workmanship is warranted for a minimum of one (1) year from date of acceptance by City unless otherwise stipulated herein. Upon notification by City, Vendor shall correct any defect either by repair or replacement of the defective goods subject to the approval of the City, at Vendor's expense, provided that City's continued use of said defective goods pending repair or replacement shall not constitute a waiver by City under the PO. Further warrants that all goods and/or services covered by the PO meet or exceed the safety standards established and promulgated under the Federal Occupational Safety and Health Law (Public Law 91-956) and its regulations in effect as of the date of the PO. These warranties shall survive acceptance of and payment for the goods and/or services furnished.

17. PAYMENT. Vendor agrees that payment will be made subject to "Local Government Prompt Payment Act", Sections 218.70-218.74, Florida Statutes, and in accordance with the City's policies and procedures, including but not limited to the requirement that Vendor shall be required to maintain a Current Vendor Application on file with the City. Prior to release of payment, Vendor shall be required to make current the vendor application on file with the City. For purposes set forth herein, a "Current Vendor Application" shall include the following: 1) an updated, completed, and executed current vendor application; 2) proof of current and updated insurance, if required; 3) updated and completed W-9, and 4) any other documentation that may be required by the City or otherwise required by law.

18. PUBLIC RECORDS COMPLIANCE. Vendor shall also be defined as to include the term set forth in Chapter 119.0701(1)(a), Florida Statutes. Vendor shall comply with public records laws as set forth in Chapter 119, Florida Statutes, and shall specifically:

- (a) Keep and maintain public records required by the City to perform the service.
- (b) Upon request from the City's custodian of public records, provide the City with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- (c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Vendor does not transfer the records to the City.
- (d) Upon completion of the Contract, Vendor shall transfer to the City, at no cost, all public records in possession of the Vendor and destroy any duplicate public records that are exempt from public records disclosure requirements. All records stored electronically must be provided to the City, upon request from the City's custodian of public records, in a format that is compatible with the information technology systems of the City.
- (e) Comply with the City's request for records within a reasonable time. Failure to comply with the City's request for records within a reasonable time may subject Vendor to penalties set forth in Chapter 119.10, Florida Statutes.

IF THE VENDOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE VENDOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THE CONTRACT, CONTACT THE OFFICE OF THE CITY CLERK, CITY HALL, 1000 CITY CENTER CIRCLE, PORT ORANGE, FLORIDA 32129 TELEPHONE: (386) 506- 5563 E-MAIL: CITYCLERK@PORT-ORANGE.ORG

19. SEVERABILITY. Vendor understands and agrees that if any provision, term, or condition stated herein or on the face of the PO is by the courts held to be illegal or in conflict with any law of the State of Florida, the validity of the remaining provisions shall not be affected, and the rights and obligations of the Vendor and the City shall be construed and enforced as if the PO and this Vendor Application and Agreement did not contain the particular provision, term or condition held to be invalid.

20. COUNTERPARTS; FACSIMILE SIGNATURES. This Vendor Application and Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same instrument. Any party may effect the execution and delivery of this Vendor Application and Agreement by signing the same and sending a copy thereof to the City by facsimile, email or other electronic mean and so executed, shall have the full force and effect as an original.

*REMAINDER OF THIS PAGE LEFT BLANK INTENTIONALLY
[SIGNATURES FOLLOW ON NEXT PAGE]*

ACKNOWLEDGEMENT AND AUTHORIZATION

Vendor acknowledges, authorizes, and agrees to the following:

1. The Vendor, as also defined to include principals and officers authorized to legally bind and obligate the Vendor for purposes set forth herein, does hereby certify under penalty of law that this Vendor Application and Agreement and all attachments provided are correct and were prepared under Vendor direction or supervision. Furthermore, Vendor is legally authorized to sign this Vendor Application and Agreement and by such execution does hereby approve and accept all of the terms and conditions contained herein.
2. The Vendor does hereby certify that Vendor has read and understands the Vendor Application and Agreement and Purchasing General Terms and Conditions contained herein.
3. The Vendor does hereby certify that no person (or concern) in connection with the Vendor, so far as is known, is disqualified from public contracting or purchasing from any agency of the federal government, State of Florida or City of Port Orange. Vendor further certifies that Vendor will notify the City of Port Orange should any person (or concern) in connection with the Vendor, so far as is known, becomes disqualified while Vendor contracts with the City of Port Orange.
4. Vendor acknowledges and agrees to be bound by the terms and conditions set forth in the Current Vendor Application form approved by the City Finance Director, posted on the City’s website, www.port-orange.org, as of the date of issuance on the face of the PO and as otherwise referenced herein. Furthermore, it shall be the Vendor’s responsibility to maintain a current Vendor Application, as defined in Section 16 of this Vendor Application and Agreement, on file with the City. **Vendor agrees that the City is not required to make payment until the current Vendor Application is filed.**

Name of Vendor: _____
Signature: _____
Printed Name: _____
Title: _____
Date: _____

Please return the completed Vendor Application and Agreement along with the required documentation to:

City of Port Orange
 Attn: Purchasing Division
 1000 City Center Circle
 Port Orange, FL 32129

Or email: PurchDiv@port-orange.org

Any questions, please call the Purchasing Division at (386) 506-5718.

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ **Go to www.irs.gov/FormW9 for instructions and the latest information.**

| | | | |
|--|---|--|--|
| Print or type. See Specific Instructions on page 3. | 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | | |
| | 2 Business name/disregarded entity name, if different from above | | |
| | 3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. | | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): |
| | <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate | | Exempt payee code (if any) _____ |
| | <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. | | Exemption from FATCA reporting code (if any) _____ |
| | <input type="checkbox"/> Other (see instructions) ▶ | | <small>(Applies to accounts maintained outside the U.S.)</small> |
| | 5 Address (number, street, and apt. or suite no.) See instructions. | | Requester's name and address (optional) |
| 6 City, state, and ZIP code | | | |
| 7 List account number(s) here (optional) | | | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | |
|---------------------------------------|--|--|--|---|--|--|--|--|--|
| Social security number | | | | | | | | | |
| | | | | | | | | | |
| - | | | | - | | | | | |
| or | | | | | | | | | |
| Employer identification number | | | | | | | | | |
| | | | | | | | | | |
| - | | | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-DIV (dividends or capital gains)
- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. 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 line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

| IF the entity/person on line 1 is a(n) . . . | THEN check the box for . . . |
|--|---|
| • Corporation | Corporation |
| • Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. | Individual/sole proprietor or single-member LLC |
| • LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. | Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation) |
| • Partnership | Partnership |
| • Trust/estate | Trust/estate |

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—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 13.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 5 ² |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at 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 and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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, 4, or 5 below indicates 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 line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments.

You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.

You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|--|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) other than an account maintained by an FFI | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Two or more U.S. persons (joint account maintained by an FFI) | Each holder of the account |
| 4. Custodial account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 5. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ¹ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ¹ |
| 6. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |
| For this type of account: | Give name and EIN of: |
| 8. Disregarded entity not owned by an individual | The owner |
| 9. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 10. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 11. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 12. Partnership or multi-member LLC | The partnership |
| 13. A broker or registered nominee | The broker or nominee |

| For this type of account: | Give name and EIN of: |
|---|-----------------------|
| 14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |
| 15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | The trust |

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

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

³ You must show your individual name and you may also enter your business or DBA name on the "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.

⁴ 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*, earlier.

*Note: The 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, 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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. commonwealths and 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.