

# Purchasing Department

## St. Joseph County, Indiana

**Vendor Registration**       New       Change

1. **Vendor Name** \_\_\_\_\_  
*(If using a Social Security Number, you must be listed under your individual name---DBA: 'Company Name')*
2. **Federal I.D.**  or **Soc. Sec. #**  (check One)
3. **Mailing Address for Bids/Quotes** \_\_\_\_\_ **Mailing Address for Payment (if different)** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
4. **Internet E-mail Address (if applicable):** \_\_\_\_\_
5. **Toll-free telephone number (if applicable):** \_\_\_\_\_
6. **Type of Organization (Check one):**    \*denotes 1099 reportable vendor    7. **Year Business Established** \_\_\_\_\_.  
 Corporation     Proprietorship \*     Joint Venture \*  
 Medical Corporation\*     Partnership \*     Other \* \_\_\_\_\_
8. **Ownership of 51% or More (Check one):**     Majority     Racial Minority     Women Owned     Other
9. **Name(s) of Owner(s):** \_\_\_\_\_
10. **Person(s) Authorized to Sign Quotes, Bids and/or Contracts**  

| Name(s) | Official Capacity | Telephone / Fax Number |
|---------|-------------------|------------------------|
|         |                   |                        |
|         |                   |                        |
|         |                   |                        |
11. **Type of Business (check applicable):**  
 Factory Representative     Wholesale Dealer     Retail Dealer  
 Manufacturer     Construction     Unlimited Contractor     Limited Contractor  
 Service Establishment (define): \_\_\_\_\_  
 Other (define): \_\_\_\_\_

Seventh Floor, County-City Building  
 227 West Jefferson Blvd. • South Bend, Indiana 46601  
 Phone (574) 235-9776 • Fax (574) 235-9030

**Definitions related to items 12 and 13**

**Owners:** Those persons having a financial interest of five percent (5%) or greater.  
**Affiliates:** Business concerns are affiliates of each other when either directly or indirectly; (a) one concern controls or has the power to control the other, or (b) a third party controls or has the power to control both. In determining whether concerns are independently owned and operated and whether or not affiliation exists, consideration is given to all appropriate factors including common ownership, common management and contractual relationship.  
**Members:** Any employee of the organization.  
**Participants:** Any person(s) taking part or having a share in the business activities of the organization.

**12. Corporations and Partnerships - Please supply the following information:**

| President | Vice President | Secretary | Treasurer |
|-----------|----------------|-----------|-----------|
|           |                |           |           |

**13. Under penalties of perjury, I affirm that:**

- A. 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 (does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secured property, contributions to an individual retirement arrangement (IRA), and payments other than interest and dividends).  
*\*\* You must cross out item b) above if you have been notified by IRS that you are presently subject to backup withholding because of under reporting interest or dividends on your tax return\*\**
- B. My organization has not been determined to be non-responsible nor non-responsive by a governmental board or agency within the last three (3) years.
- C. No owner or officer of this organization has been indicted, charged and/or convicted on a felony charge within the last three (3) years.
- D. No owner, officer, member, affiliate, or direct or indirect participant of this organization has been indicted, charged and/or convicted of a crime relating to a public contract within the last three (3) years.
- E. Neither this organization nor any of its owners or officers is presently delinquent on property taxes or any fee (including but not limited to permit fees, license fees, and user fees) owed to St. Joseph County.

**For each item that affiant cannot attest to as truth, affiant shall cross out that item and provide explanation on separate sheet. Please refer to item letter in explanation.**

\_\_\_\_\_  
**Signature** **Date**

\_\_\_\_\_  
**Printed**

\_\_\_\_\_  
**Title**

**FORM MUST BE SIGNED TO BE VALID**

**Before mailing, please complete and enclose Class Commodity Listing. Thank you.**

For Purchasing Department Use Only

| Date Received | Date Entered | Vendor Number | Misc. |
|---------------|--------------|---------------|-------|
|               |              |               |       |

**Parts/Goods Class Listing**

Company Name: \_\_\_\_\_

Federal Identification # (social security # if no Fed. ID #): \_\_\_\_\_

Please note that Classes 001 through 635 are for the purchase of Parts/Goods only in that particular class.

**Vendors who provide Parts or Goods only should select from one of these classes.**

- |   |   |  |
|---|---|--|
| 001 __ Auto-Power Train                                       | 145 __ Brushes  | 305 __ Engineering & Surveying<br>Equipment                        |
| 002 __ Auto-Electrical Systems                                | 150 __ Builders Supplies  | 310 __ Envelopes, Plain/Printed                                    |
| 003 __ Auto-Chassis<br>Accessories                            | 155 __ Building & Structures:<br>Fabricated &<br>Prefabricated                | 315 __ Epoxy-Based<br>Formulations for<br>Adhesives                |
| 004 __ Automotive-Specialized<br>Parts, Repair                | 165 __ Cafeteria & Kitchen<br>Equipment                                       | 320 __ Fastening, Packaging,<br>Strapping Equipment<br>& Supplies  |
| 005 __ Abrasives  | 175 __ Chemical Laboratory<br>Equipment                                       | 325 __ Feed, Bedding, Vitamins<br>(Animals)                        |
| 010 __ Acoustical Tile, Insulating<br>Materials               | 192 __ Cleaning Composition,<br>Detergents, Solvents, etc.                    | 330 __ Fencing   |
| 015 __ Addressing, Copying,<br>Mimeograph                     | 195 __ Clocks, Timers, Watches  | 335 __ Fertilizers & Soil<br>Conditioners                          |
| 020 __ Agricultural Equipment                                 | 200 __ Clothing, Apparel,<br>& Uniforms                                       | 340 __ Fire Protection Equipment                                   |
| 022 __ Agricultural implements<br>& Parts                     | 204 __ Computer Hardware<br>& Peripherals for<br>Microcomputers               | 345 __ First Aid & Safety<br>Equipment                             |
| 025 __ Air Compressors<br>& Accessories                       | 206 __ Computer Hardware<br>& Peripherals for Mini<br>& Mainframe Computers   | 350 __ Flags, Flag Poles,<br>Banners                               |
| 031 __ Air Conditioning<br>& Heating                          | 207 __ Computer Accessories<br>& Supplies                                     | 360 __ Floor Covering  |
| 035 __ Aircraft, Helicopter<br>Equipment                      | 208 __ Computer Software<br>& Microcomputer                                   | 365 __ Floor Maintenance<br>Machines                               |
| 037 __ Amusement,<br>Entertainment,<br>Toys, Games            | 209 __ Computer Software<br>& Equipment Mainframe                             | 375 __ Foods: Bakery Products<br>(Fresh)                           |
| 040 __ Animals, (Live)<br>Accessories                         | 210 __ Culverts, Pilings, Septic<br>Tank Accessories<br>& Supplies            | 380 __ Foods: Dairy Products<br>(Fresh)                            |
| 045 __ Appliances   | 220 __ Controlling, Indicating,<br>Measuring Instruments<br>& Supplies        | 385 __ Foods: Freeze-dried,<br>Frozen & Prepared<br>(Ready to Eat) |
| 050 __ Art Equipment & Supplies                               | 225 __ Coolers, Drinking<br>Fountains   | 390 __ Foods: Perishable   |
| 052 __ Art Objects  | 232 __ Crafts: General  | 393 __ Foods: Staple Grocery                                       |
| 055 __ Automotive Accessories                                 | 233 __ Crafts: Specialized  | 395 __ Forms, Continuous   |
| 060 __ Automotive Maintenance<br>Items                        | 240 __ Cutlery, Dishes, Flatware,<br>Glassware, Trays,<br>Utensils & Supplies | 405 __ Fuel, Oil, Grease,<br>& Lubricants                          |
| 065 __ Automotive Bodies &<br>Accessories                     | 250 __ Data Processing Cards,<br>& Paper                                      | 420 __ Furniture: Household,<br>Library                            |
| 070 __ Automotive Vehicles                                    | 255 __ Decals & Stamps  | 425 __ Furniture: Office   |
| 075 __ Automotive Shop<br>Equipment                           | 260 __ Dental Supplies  | 430 __ Gases, Containers,<br>Equipment                             |
| 080 __ Badges, Emblems, Name<br>Tags                          | 265 __ Draperies, Curtains,<br>Upholstery                                     | 435 __ Germicides, Cleaners  |
| 085 __ Bags, Bagging, Ties, &<br>Erosion Control<br>Equipment | 270 __ Drugs, Pharmaceuticals<br>(Human)                                      | 440 __ Glass & Glazing Supplies                                    |
| 100 __ Barrels, Drums, Kegs<br>& Containers                   | 280 __ Electrical Cables & Wire<br>(not Electronic)                           | 445 __ Hand Tools  |
| 105 __ Bearing, except<br>Automotive                          | 285 __ Electrical Equipment<br>(Except Cable & Wire)                          | 450 __ Hardware & Related Items                                    |
| 110 __ Belting: Conveyor,<br>Elevator                         | 287 __ Electronic Components  | 460 __ Hose & Accessories  |
| 120 __ Boats, Motors, Marine &<br>Wildlife Supplies           |   | 465 __ Hospital & Surgical<br>Equipment                            |
| 125 __ Bookbinding Supplies                                   |   | 470 __ Hospital Equipment<br>& Supplies                            |
| 135 __ Bricks & other Clay<br>Products                        |   | 475 __ Hospital, Surgical<br>& Related Medical<br>Accessories      |
|   |   | 485 __ Janitorial Supplies   |

**Parts/Goods Class Listing**

Company Name: \_\_\_\_\_

Federal Identification # (social security # if no Fed. ID #): \_\_\_\_\_

- |  |   |   |
|--|---|---|
| 490 __ Laboratory Equipment<br>(General)                                   | 640 __ Paper Products   | 785 __ School Equipment   |
| 493 __ Laboratory Equipment<br>(Chemical)                                  | 645 __ Paper: Office & Print  | 790 __ Seed, Sod, Soil<br>& Inoculants                              |
| 495 __ Laboratory Equipment<br>(Biology, Botany,<br>Geology, Microbiology) | 650 __ Park, Playground<br>& Swimming Pool<br>Equipment                       | 800 __ Shoes & Boots  |
| 505 __ Laundry & Dry Cleaning  | 652 __ Personal Hygiene<br>& Grooming & Related                               | 801 __ Signs, Sign Materials,<br>Sign Making Equipment,<br>Supplies |
| 515 __ Lawn Maintenance<br>Equipment                                       | 655 __ Photographic Equipment   | 803 __ Sound Systems:<br>Components &<br>Accessories                |
| 520 __ Leather & Related<br>Equipment                                      | 658 __ Pipe & Tubing  | 805 __ Sporting Goods   |
| 540 __ Lumber & Related<br>Products  | 659 __ Pipe Fittings  | 810 __ Spraying Equipment   |
| 545 __ Machinery & Hardware  | 665 __ Plastic, Resins,<br>Fiberglass   | 815 __ Steam & Hot Water<br>Fittings & Supplies                     |
| 550 __ Markers, Plaques, &<br>Traffic Control Devices                      | 670 __ Plumbing Equipment<br>& Supplies                                       | 820 __ Steam Boilers, Steam<br>& Heating & Power Plant<br>Equipment |
| 555 __ Marking & Stenciling<br>Devices                                     | 675 __ Poisons: Agricultural  | 825 __ Stockman Equipment   |
| 560 __ Material Handling<br>& Storage Equipment                            | 680 __ Police Equipment<br>Supplies   | 830 __ Tanks (Metal, Wood, etc.)                                    |
| 570 __ Metals: Bars, Plates,<br>Rods, Sheets                               | 700 __ Printing Plant Equipment   | 832 __ Tape, Duct, Nylon,<br>Masking, etc.                          |
| 575 __ Microfiche & Microfilm<br>Equipment                                 | 715 __ Publications & Audio<br>Visual   | 840 __ Television Equipment<br>& Accessories                        |
| 578 __ Miscellaneous Products  | 720 __ Pumping Equipment  | 845 __ Testing Instruments<br>Testing, Soil, Hazmat                 |
| 590 __ Notions & Sewing<br>Equipment                                       | 725 __ Radio Communication,<br>Telephone & Telecom<br>communication Equipment | 850 __ Textiles, Fibers,<br>Household Linens                        |
| 595 __ Nursery Stock,<br>& Supplies  | 730 __ Communications<br>Measuring & Analyzing<br>Equipment & Accessories     | 855 __ Theatrical Equipment<br>& Supplies                           |
| 600 __ Office Machines   | 735 __ Rags, Shop Towels &<br>Equipment Wiping Cloths                         | 863 __ Tires & Tubes  |
| 605 __ Office Mechanical Aids,<br>Small Office Machines<br>& Apparatus     | 740 __ Refrigeration Equipment<br>& Accessories                               | 865 __ Twine  |
| 610 __ Office Supplies: Ribbons,<br>All Types                              | 745 __ Road & Highway Building<br>Material (Asphaltic)                        | 870 __ Venetian Blinds, Awnings,<br>Shades                          |
| 615 __ Office Supplies: General  | 755 __ Road & Highway Equip.<br>& Parts Asphalt<br>& Concrete Handling        | 875 __ Veterinary Supplies  |
| 620 __ Office Supplies: Writing<br>Instruments & Supplies.                 | 760 __ Road & Highway Equip.<br>& Parts Earth Handling                        | 880 __ Visual Ed Equipment<br>& Supplies                            |
| 625 __ Optical Equipment   | 765 __ Road & Highway Equip. &<br>Parts Other Than Above                      | 885 __ Water & Wastewater<br>Treatment Chemicals                    |
| 630 __ Paint, Varnish<br>& Related Items                                   | 770 __ Roofing Materials  | 890 __ Water Supply & Sewage<br>Treatment Equipment                 |
| 635 __ Painting Equipment<br>& Accessories                                 | 775 __ Salt (Sodium Chloride)   | 895 __ Welding Equipment<br>& Supplies                              |
|  | 780 __ Scales & Weighing<br>Apparatus   |   |

**Services Class Listing**

Company Name: \_\_\_\_\_

Federal Identification # (social security # if no Fed. ID #): \_\_\_\_\_

Please note that Class series 900's are for the Services which your company can provide.

**Vendors who provide Services only should select from one of these classes.**

- |   |   |
|---|---|
| 905 __ Aircraft Operations<br>Service   | 939 __ Equipment Maintenance:<br>Office Photographic                                      |
| 906 __ Architect & Professional<br>Design   | 946 __ Financial Services   |
| 908 __ Bookbinding, Rebinding,<br>& Repair  | 948 __ Health Related Services  |
| 909 __ Building Construction<br>Services  | 952 __ Human Services   |
| 910 __ Building Maintenance<br>& Repair: Plumbing,<br>Welding, Janitorial,<br>Pest Control,<br>Radio television | 953 __ Insurance  |
| 915 __ Communications<br>& Media Services   | 954 __ Laundry & Dry Cleaning<br>Services   |
| 918 __ Consulting Services  | 956 __ Library Services   |
| 920 __ Data Processing<br>Services & Software   | 959 __ Marine Construction<br>Services: Equipment<br>Maintenance & Repair                 |
| 924 __ Education Services   | 961 __ Miscellaneous<br>Professional Services   |
| 925 __ Engineering Services,<br>Professional  | 962 __ Miscellaneous Services   |
| 928 __ Equipment Maintenance:<br>Automotive   | 965 __ Printing Preparations  |
| 929 __ Equipment Maintenance:<br>Agricultural, Heavy<br>Equipment, Machinery                                    | 966 __ Printing, Publishing   |
| 931 __ Equipment Maintenance:<br>Appliance, Furniture,<br>Athletic Equipment                                    | 968 __ Public Works Construction  |
| 934 __ Equipment Maintenance:<br>Lawn, Painting,<br>Plumbing, Spraying  | 971 __ Real Property Rental or<br>Lease   |
| 936 __ Equipment Maintenance:<br>General  | 975 __ Rental-Lease:Auto, Heavy<br>Equipment, Agricultural                                |
| 938 __ Equipment Maintenance:<br>Laboratory Testing<br>Equipment Painting                                       | 977 __ Rental-Lease: Hand Tools,<br>Appliances, Furniture, Window<br>and Floor Covering   |
|   | 979 __ Rental-Lease: Engineering, Lab   |
|   | 981 __ Rental-Lease: General Equipment  |
|   | 983 __ Rental-Lease: Uniforms, Laundry<br>Equipment, Painting, Spraying<br>Lawn Equipment |
|   | 985 __ Rental-Lease: Office, Photographic<br>Printing, Radio/Television Equipment         |
|   | 988 __ Roadside, Grounds & Park Service   |
|   | 990 __ Security, Fire, Safety &<br>Emergency Services                                     |

If you are unable to locate the commodity class for the items or services you supply, please write it below or on a separate sheet of paper and attach it. Thank you for your interest in doing business with St. Joseph County.

## Purchasing Department

Seventh Floor, County-City Building, 227 West Jefferson Blvd, South Bend, Indiana 46601

Phone (574) 235-9776 Fax (574) 235-9030

## Request for Taxpayer Identification Number and Certification

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

|   |  |   |
|---|--|---|
| <b>Print or type<br/>See Specific Instructions on page 2.</b> | Name (as shown on your income tax return)  |   |
|   | Business name/disregarded entity name, if different from above   |   |
|   | Check appropriate box for federal tax classification:<br><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate<br><br><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____<br><br><input type="checkbox"/> Other (see instructions) ▶ _____ |   |
|   | <input type="checkbox"/> 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
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).

**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.

|                  |                            |        |
|------------------|----------------------------|--------|
| <b>Sign Here</b> | Signature of 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.

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.

**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.

| IF the payment is for . . .  | THEN the payment is exempt for . . .                              |
|--|---|
| 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.

<sup>2</sup> 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, 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.



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

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

### What Name and Number To Give the Requester

| For this type of account:   | Give name and SSN of:   |
|---|---|
| 1. Individual   | The individual  |
| 2. Two or more individuals (joint account)  | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Custodian account of a minor (Uniform Gift to Minors Act)  | The minor <sup>2</sup>  |
| 4. a. The usual revocable savings trust (grantor is also trustee)<br>b. So-called trust account that is not a legal or valid trust under state law  | The grantor-trustee <sup>1</sup><br>The actual owner <sup>1</sup>                                       |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>  |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))   | The grantor*  |
| For this type of account:   | Give name and EIN of:   |
| 7. Disregarded entity not owned by an individual  | The owner   |
| 8. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup>   |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553   | The corporation   |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization   | The organization  |
| 11. Partnership or multi-member LLC   | The partnership   |
| 12. A broker or registered nominee  | The broker or nominee   |
| 13. 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   |
| 14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))   | The trust   |

<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.

<sup>4</sup> 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.