



Dear Vendor:

Enclosed, please find an application to become registered with the City of Cape Coral as a vendor. Vendors must be registered with the Procurement Division prior to doing business with the City of Cape Coral.

The Vendor registration process as outlined below:

1. Complete the Vendor Registration and Disclosure Statement
2. Click on the Commodity listing link (**maximum one selection**) on the vendor registration home page. View and select the services or products you are able to provide from the master commodity codes in **BOLD**. Double click and select from the sub-commodity codes (**maximum three selections**) that best describe the services and products as it pertains to your business. (The Sub-commodity codes are what is needed to be provided to the Procurement department).
3. Complete the enclosed W-9 Form and submit with Vendor Registration.
4. Attach a copy of your company's letterhead or a business card.
5. Send or fax these forms to the City of Cape Coral to the address below:

**City of Cape Coral
Procurement Division
P.O. Box 150027
Cape Coral, FL 33915-0027**

Fax: 239-574-0837

If you have any questions or if we may be of further assistance, please call my office at 239-574-0831.

Sincerely,

A handwritten signature in black ink that reads "Wanda Roop". The signature is written in a cursive, flowing style.

Wanda Roop
Procurement Manager

THE FOLLOWING TERM AND CONDITIONS SHALL BE PART IF THE AGREEMENT BETWEEN THE PARTIES TO PURCHASE ORDERS:

1. **DEFINITIONS:** the term "Vendor" as used in this order shall mean the party furnishing the goods, materials, equipment and /or services so specified herein. The Term: "purchaser" as used in this order shall mean the City of Cape Coral, Florida.
2. **TERMS AND ACCEPTABLE:** This purchase order becomes a contract (1) when signed acknowledgment is received by the Purchaser or (2) when shipment according to schedule of all or any portion of the goods covered by this purchase order shall be made or (3) when written approval is given to the Vendor by Purchaser of the price and delivery schedule of the goods as stated by the Vendor if Vendor's written acknowledgement of this order contains either (a) a different price or delivery schedule or a different type of item, or (b) no price nor delivery schedule for the item or items to which Purchaser's approval applies.
3. **FORMAL CONTRACT:** The City may require Vendor (seller) to execute a formal written contract in connection with this purchase. If there is a formal written contract, its provisions shall prevail to the extent of any conflict with these Conditions.
4. **INVOICES:** Vendor is to indicate on all invoices: purchase order number, discount, and terms of payment. Any portion if this order, which cannot be filled as specified, will not be substituted until the Purchaser has been notified, and approval in writing has been initiated.
5. **PAYMENT:** Payments will not be made to Vendor for partial shipments.
6. **SHIPPING CHARGES:** All prices will be F.O.B. delivery point. When a specific purchase has been negotiated F.O.B. shipping point, the Vendor will prepay shipping charges and add to the invoice. No charges will be honored for packaging unless so stated.
7. **RISK OF LOSS:** All goods and materials shall be subject to inspection, testing and approval by Purchaser before acceptance. The risk of loss of damage to all goods or materials shall remain with Vendor until arrival at the Purchaser's location(s). Goods or materials found to be damaged or defective or which fail to conform to the contract upon arrival at one of the Purchaser's location(s) may be rejected by the Purchaser and returned or held at Vendor's risk and expense. Purchaser may charge to Seller all expenses of inspecting, unpacking, examining, repacking, storing, and reshipping any rejected goods. The Purchaser shall receive credit at the invoice price or at Purchaser's option, replacement for such goods or materials, but in no event will such goods or materials be replaced by Vendor without written replacement order from Purchaser.
8. **DELIVERY:** The Purchaser has the right to cancel entirely or reschedule delivery of any of the goods or materials described herein which are not delivered at Purchaser's location within the time specified.

9. **WARRANTY:** The Vendor expressly warrants that all work, goods, and materials covered by this purchase order are of the quantity, quality, material, workmanship, size, description, and dimensions specified in the applicable drawings, specifications, samples or description; and are merchantable and free from defects and that such express warranty shall not be deemed waived by reason of either the acceptance of the work, goods or materials, or the payment therefore, unless otherwise stated, and is based entirely on specifications furnished by the Purchaser. Nothing herein shall be deemed a waiver by Purchaser for any of Vendor's warranties, either express or implied.
10. **COMPLIANCE WITH THE LAW:** The Vendor will comply with all Federal, State, and local laws and regulations applicable to articles, materials or services constituting this order, and shall upon request of the Purchaser furnish such proof of compliance.
11. **INDEMNITY:** The Vendor agrees to indemnify and hold Purchaser harmless from any and all loss, cost, liability and expense (including attorney's fees) arising, growing out of, or in any way connected with, any other claim or litigation now or hereafter asserted with respect to any injury or damages resulting from or arising out of any alleged defect in the work, goods, or materials ordered herein or by reason of the design or construction thereof, and agrees to reimburse Purchaser for any and all expenses (including attorney's fees) in connection thereof.
12. **CONTROLLING LAW:** This contract shall be construed and enforced under the laws of the State of Florida. The enumeration herein of certain rights does not exclude others which are given by law. No waiver by Purchaser of any conditions appearing herein shall be deemed to constitute a waiver of any other condition hereof or waiver of the same or any other conditions with regard to subsequent transaction, or subsequent parties of the same transaction.
13. **ASSIGNMENT:** Vendor shall not assign or subcontract any portion of this order without prior written approval of the Purchaser. If such approval is granted, it shall not relieve the Vendor from liability here under. If this order cannot be filled by person or firm to whom it is issued, it shall be returned to the Purchaser.
14. **ENTIRETY:** This order, including the terms and conditions shown herein contains the complete and final agreement between the Vendor and the City, and no other agreement in anyway modifying any said terms and conditions will be binding upon the City unless made in writing and signed by the Purchasing Agent or other authorized City representative.

Additional condition apply in Cases where Vendor is to perform work on the Premises of Purchaser:

15. **INDEPENDENT CONTRACTOR:** The Vendor shall carry on said work at its own risk until the same is fully completed and accepted, and shall in case of any accident, destruction or injury to the work or materials before its final completion and acceptance, repair and replace forthwith the work or material so injured, damaged and destroyed at Vendor's own expense and to the satisfaction of Purchaser. When materials and equipment are furnished by others for installation or erection by Vendor, Vendor shall receive, unload, store and handle same at site and be responsible therefore as through such materials or equipment were being furnished by Vendor under the order.

16. **INSURANCES:** The Vendor, at his own expense, provide for the payment of workers' compensation insurance, including occupational fess, benefits to his employees employed on or in connection with work covered by this order or to their dependents in accordance with the laws of State of Florida. Vendor shall also carry comprehensive general liability including, but not limited to, contractual and automobile public liability insurance with bodily injury and death limits of at least \$500,000 for any one person and \$1,000.000 for any one accident, and property damage limits per accident of \$100,000. Vendor's insurance protection shall expressly include its subcontractors, if any, and transportation of materials, equipment and employees by Vendor, its agents and employees of any other subcontractors, their agents and employees, to and from and at the site of the work. Subject to conditions stated herein above and with Purchaser's prior written approval, Vendor may, in compliance with aforesaid insurance requirements, submit to Purchaser appropriate riders to any of Vendor's insurance policies currently in force whereby Purchaser is included in protection afforded by such insurance. Such riders shall evidence that the "other insurance" clause if any, in the policy to which the rider refers, has been amended to permit insurance specifically in excess thereof. Before any of Vendor's or its subcontractor's employees shall do any work upon the Purchaser's premises, vendor shall furnish Purchaser with a certificate that such compensation and insurance have been provided. Such certificates shall specify the date when such compensation and insurance expires. Vendor agrees that such compensation and insurance shall be maintained until after the entire work is completed and accepted.
17. **PROTECTION AGAINST ACCIDENTS AND DAMAGES:** The Vendor hereby assumes entire responsibility and liability for any and all damage, loss or injury of any kind or nature whatever to persons or property caused by or resulting from the performance of the work provided for in this, orders or in connection therewith, and Vendor agrees that Vendor will indemnify and hold harmless Purchaser and any of Purchaser's officers, agents, and servants, from and against any claims, loss, damages, charge or expense (including attorney's fees) whether direct or indirect, and whether to persons or to property, to which Purchaser or any of said parties may be put or subjected by reason of any act, action, neglect, omission or default on the part of the Vendor any of its subcontractors, or any of Vendor's or his subcontractor's officers, agents, servants, or employees. In case any suit or other proceedings shall be brought against Purchaser at any time on account or by reason of any act, action, neglect, or omission or default by Vendor, or any of its subcontractors, Vendor, hereby agrees to assume the defense thereof and to defend the same at Vendor's own expense, and to pay any and all costs, charges, attorney's fees and other expenses, and any and all judgments that may be incurred or obtained against Purchaser and if any judgment or other lien be place upon or obtained against the property of Purchaser, as a result of such suits or proceedings. Vendor will at once cause the same to dissolved and discharged by giving bond or otherwise. Vendor and its subcontractors shall take all safety precautions and furnish and install all guards necessary for the prevention of accidents, and shall comply with all laws and regulations. Purchaser shall not be responsible nor be held liable for any damage to person or property consequent upon the use, misuse or failure of any horse, rigging, blocking, scaffolding or other equipment be furnished or lent to Vendor or to any of its subcontractors by Purchaser.

VENDOR INFORMATION

Vendor doing business with the City of Cape Coral are required to be registered with the City's Procurement Division. It is the responsibility of the Vendor to complete all registration forms and to keep the City apprised of any and all changes to their company to include, but not be limited to, change of address, telephone number, and changes of principals.

All information provided by the Vendor to the City must be exact and complete, all information for the Vendor file must be submitted in writing. No Vendor information, including changes, will be put into the system as a result of verbal communication. It is to the Vendor's benefit that the Procurement Division has all current information on file, to give the Vendor full benefit of the solicitation process. It is the responsibility of the Vendor to regularly check the City's website under 'Business', then 'Bids', to see when a need for their products or services exists.

VENDOR OBLIGATIONS AND PERFORMANCE

Vendor should keep the Procurement Division advised of any changes to their marketing or remittance address ensuring that payments are made to proper address, as well as additions or deletions in goods and/or services offered. .

GOOD FAITH RELATIONS WITH VENDORS

The City of Cape Coral government endeavors to retain the goodwill of all Vendors by dealing fairly and ethically with them at all times, with this in mind, the City of Cape Coral does not approve of the acceptance of gifts, favors, or gratuities by personnel. Additionally, the Procurement Division cannot accept even simple advertising promotions, such as pens, calendar, rulers and like, which may or may not have been personalized with a company name.

PROCUREMENT METHODS

Bids and Proposals over \$50,000: In most instances, after specifications and evaluation criteria have been determined, a public notice, which appears in the classified section of a newspaper with local circulation, is placed. Bids and Request for Proposals are also listed on the City's Web page and Demand Star. At times, a list comprised of qualified prospective bidders may also be notified. A specific date and time is set for a public opening of the sealed offers. The lowest responsive, responsible bid is determined, authorization is received from the City Council, and an official Purchase order signed by the Procurement Manager is issued, or the Vendor is asked to accept payment via Procurement Card.

Quotations under \$50,000: In most instances, specification will determined and price request will be solicited from a list of qualified prospective vendors:

\$24,999-\$50,000 -Three formal written quotes are required.
\$2,500-\$24,999- Three documented verbal quotes are required.
\$0- \$2,499- One fair and reasonable verbal quote is required.

Based upon quotations received, the lowest responsive, responsible bidder will be determined. New, as well as established Vendors, should not only offer competitive prices, but must always act in good faith as far as delivery adjustments and other services are concerned. Quotes should always include shipping costs, FOB Destination.

Prior to shipment, any discrepancies of prices, terms, and/or conditions as shown on any City of Cape Coral Purchase Order or Procurement Card must be resolved.

Invoices for all purchase orders should be forwarded as follows:

ATTN: (DEPARTMENT THAT PLACED THE ORDER)
CITY OF CAPE CORAL
P.O BOX 150027
CAPE CORAL, FL 33915-0027

For further assistance or questions, please contact the Procurement Division at (239) 574-0831.



P.O BOX 150027
 CAPE CORAL, FLORIDA 33915-0027

VENDOR REGISTRATION AND DISCLOSURE STATEMENT

(If additional space is needed, please attach separate sheet of paper.)

Company's Name and Mailing Address for Bids and Purchase Orders:

Name:		
Address:		
City	State	Zip Code
Telephone #	Toll Free #	Fax #
E-mail Address:		Website Address:
Contact Name:		Title:

Mailing Address for Payments:

Name		
Address		
City	State	Zip Code
Telephone #	Toll Free #	Fax #

Legal Entity:

<input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Corporation
<input type="checkbox"/> Other _____
Taxpayer Identification Number(TIN) or Social Security Number(only if this is how you identify your company for tax purposes): _____

List the names and addresses of all companies presently doing business using the same Federal Employer Identification Number:

1. Is your organization a Minority (African American, Hispanic, Native American, Asian and Pacific Islander), Woman-Owned business or Disabled Veteran-Owned Business?

____ Yes ____ No

If "Yes", what percentage of the business is minority owned % _____

State Certification Number/Lee County Certification Number: _____

2. Provide Occupational and/or Competency License Numbers. Indicate whether the License Number is a City, County, or State License. _____

3. Has the vendor, or those owning a controlling interest if the vendor, or those serving as managers or officers if the vendor, done business within the preceding ten years under a different name or under a different form of business organization?

____ Yes ____ No

If "Yes", list the names and form of business organization under which such business was conducted:

4. If those owning a controlling interest of the vendor or those serving as managers or officers of the vendor own at least ten percent of the Capital Stock of another corporation, list the names and State of such:

5. Is the vendor or those owning a controlling interest of the vendor a City employee or related to any City employee?

____ Yes ____ No. If "Yes", list name(s) and relationship(s): _____

6. Please describe the types of products and/or services your business provides?

Does your business accept purchasing card/credit card payments: ____ Yes ____ No?

Are discounts offered for early payments: ____ Yes ____ No. If "Yes" list the discounts your business provides: _____

NOTE: ALL APPLICATIONS ARE SUBJECT TO REVIEW AND INVESTIGATION PRIOR TO VALIDATION

A COPY OF YOUR COMPANY'S LETTERHEAD AND A W-9 MUST BE INCLUDED IN ORDER FOR YOUR APPLICATION TO BE COMPLETED.

I certify that the information supplied herein, including all pages attached, is correct:

Signature

Title

Name (Print or Typed)

Date

***Revision Date: 9/7/2016
Financial Services Department
Procurement Division
(239) 574-0831***

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	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; check only one of the following seven boxes: <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									
				-			-		
or									
Employer identification number									
				-					

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

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 on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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-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? on page 2.

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?* on page 2 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 persons 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 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, 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. 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 this page), 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 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. You can get Forms W-7 and SS-4 from the IRS by visiting 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, 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 items 1, 4, or 5 below 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 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
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 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* on page 2.

*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, 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. 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 contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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. 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.