

Craven County



**Solid Waste
Rusty Cotton
Director**

Thank you for your interest in being a sales outlet for the Craven County garbage sticker program for our citizens. You are helping the County provide a much needed service for the community. This letter is provided to share with you the significant aspects of this sales outlet program and its administration.

- Effective July 1, 2017, sticker prices were increased to \$3.00 per sticker. Sticker outlets will pay \$3.00 for each sticker purchased and will charge \$3.00 when stickers are sold to retail customers. The sales outlet will collect a \$0.10 commission at the end of the month for each sticker that is purchased. There is no sales tax charged on sticker sales.
- The County will initiate a call to you periodically based on the amount of stickers you sell. The County will contact you at least weekly (Monday).
- The County will then have delivered to you the number of stickers that you request with an invoice enclosed. These will be delivered via FedEx, UPS, or US Mail to the business address on file. A signature will be required for delivery.
- You will send the County a check or money order in payment of the stickers you ordered within 14 days of the date of the invoice.
- You will not be able to order additional stickers if you have a past due amount on your account. If the County receives a "bad check" in payment on your account you will be charged a \$25 penalty. The second "bad check" will result in your losing the ability to buy stickers on credit and you will be required to bring cash to buy additional stickers.
- If you choose to not pay by check or money order, you can bring cash to the Solid Waste Department to purchase stickers. The Solid Waste Department is located in the County Administration Building, 406 Craven Street, New Bern. Please arrive between 8:00am and 3:00pm so that this transaction can be processed.
- The County will send your commission check once per month based on the number of stickers you purchase. Commission checks will not be sent if there is a past due amount on your account.

Craven County appreciates your support and interest in the garbage sticker program. Please complete the contact information form on the following pages and indicate whether you intend to purchase stickers on credit or bring cash to the Solid Waste Department and return one copy to Craven County Solid Waste Department at 406 Craven Street New Bern, NC 28560.

Please call Rusty Cotton at 636-6659 if you have any questions.

Sincerely

Rusty Cotton, Solid Waste Director

252-636-6659 Phone

406 Craven Street
New Bern, NC 28560

1. I agree to sell stickers for the Craven County Solid Waste program, as outlined above, and choose to purchase the stickers on credit and acknowledge that I will pay for the stickers in a timely manner. The payment for the stickers will be due within 14 days of the invoice date.

Or

2. I choose to not buy stickers on credit and instead to bring payment to the County Solid Waste Department to purchase stickers.

I prefer method 1 or 2 (please circle your choice)

Signature _____

Company and Title _____

Date _____

Name of Business: _____

Name of Owner: _____

Physical Address: _____

Billing Address: _____

Name of Contact

Person: _____

Phone: _____

Federal Id#: _____

Vendor Application Form

(Please submit along with W-9)

Craven County Finance Department
406 Craven St
New Bern, NC 28560
PHONE (252) 636-6603
FAX (252) 636-6638
cwilkie@cravencountync.gov



THIS INFORMATION MUST BE FURNISHED TO THE CRAVEN COUNTY FINANCE DEPT BEFORE A PURCHASE ORDER CAN BE ISSUED OR PAYMENT MADE.

PLEASE PRINT or TYPE

1. LEGAL NAME: _____

(OF COMPANY/ORGANIZATION)

2. BUSINESS NAME: _____

(DBA or DOING BUSINESS AS)

3. REMITTANCE ADDRESS: _____

(FOR PAYMENTS)

STREET

CITY

STATE

ZIP CODE

4. PO ADDRESS: _____

(IF DIFFERENT THAN ABOVE) STREET

CITY

STATE

ZIP CODE

5. TELEPHONE NUMBER: _____ FAX NUMBER: _____

6. EMAIL ADDRESS: _____

7. FEDERAL TAX ID #: _____ SOCIAL SECURITY #: _____

(OF COMPANY/ORGANIZATION)

(IF NO FEDERAL TAX ID #)

PURSUANT TO INTERNAL REVENUE SERVICE REGULATION, VENDORS MUST FURNISH THEIR TAXPAYER IDENTIFICATION/SOCIAL SECURITY NUMBER TO PAYERS WHO MAY BE REQUIRED TO REPORT PAYMENTS MADE DURING THE YEAR TO THE IRS. FAILURE TO PROVIDE A CORRECT TAX ID NUMBER MAY RESULT IN WITHHOLDING OF 28% OF PAYMENT.

8. PLEASE CHECK THE APPROPRIATE BOX:

Rent Service Medical Service Products Legal Services

9. MINORITY OWNED VENDORS PLEASE NOTE THE FOLLOWING:

Are you a minority or woman owned business? Minority owned businesses are defined as a business that is owned by a citizen or lawful permanent resident of the United States and who is female, Black, Hispanic, Asian American, or American Indian.

Woman Minority N/A

10. Which commodities best describe your business, place numbered code below (see reverse):

Other, please explain: _____

COMPLETED BY: _____

(REQUIRED)

NAME

TITLE

SIGNATURE

DATE

(For County Use Only)

Vendor Number: _____ Date keyed: _____ Keyed by: _____

#	Commodities	#	Commodities	#	Commodities	#	Commodities
5	ABRASIVES	290	ENERGY COLLECTING EQUIPMT	565	MATTRESS MFG MACHINERY	850	TEXTILE,FIBERS,LINENS
10	ACOUST TILE, INSULAT MAT	295	ELEVATORS BLDG TYPE	570	METALS,BARS,PLATES,RODS	855	THEATRICAL EQUIPMENT
15	COPYING MACHINE SUPPLIES	300	EMBOSSING/ENGRAVING	575	MICROFICHE,MICROFILM	860	TICKETS,COUPON BKS, ETC
20	AGRICULTURAL EQUIP&IMPLEM	305	ENGINEERING EQUIPMENT	578	MISCELLANEOUS PRODUCTS	863	TIRES AND TUBES
22	AGRICULTURAL IMPLEM PARTS	310	ENVELOPES, PLAIN, PRINTED	580	MUSICAL INSTRUMENTS,ACCES	864	TRAIN CONTROLS ELECTRONIC
25	AIR COMPRESSORS & ACCESS	315	EPOXY BASED FORMULAS	590	NOTIONS & RELATED SEWING	865	TWINE
31	AIR CONDITIONING & HEATNG	318	FARE COLLECTION EQUIP&SUP	595	NURSERY STOCK & SUPPLIES	870	VENETIAN BLINDS ETC
35	AIRCRAFT/AIRPT EQUIP PRTS	320	FASTENERS, FASTENING DEVS	600	OFFICE MACHINES & ACCESS	875	VET EQUIP & SUPPLIES
40	ANIMALS, LIVE	325	FEED,BEDDING,VIT-ANIMALS	605	OFFICE MECH AIDS,SM MACH	880	VISUAL EDUCATION EQUIPMNT
45	APPLIANCES, HOUSEHOLD	330	FENCING	610	OFFICE SUPPLIES,PAPER/RIB	885	WATER&SEWER TREATING CHEM
50	ART EQUIPMENT & SUPPLIES	335	FERTILIZERS & SOIL CONDTN	615	OFFICE SUPPLIES, GENERAL	890	WATER SEWAGE TREATMENT EQ
52	ART OBJECTS	340	FIRE PROTECTION EQUIP/SUP	620	OFFICE SUPPLY,INKS,LEADS	895	WELDING EQUIPMENT/SUPPLY
55	AUTO & TRUCK ACCESSORIES	345	FIRST AID & SAFETY EQUIP.	625	OPTICAL EQUIP ACCESS& SUPP	898	XRAY& RADIOLOGICAL EQUIP
60	AUTO & TRUCK MAINT. ITEMS	350	FLAGS,POLES,BANNERS,ACCES	630	PAINTS,COATINGS,WALLPAPER	905	AIRCRAFT OPERATIONS SERVS
65	AUTO BODIES & ACCESSORIES	360	FLOOR COVERING, INSTALLED	635	PAINTING EQUIPMENT & ACC	906	ARCHITECT&OTHER DESIGN
70	AUTO MAJOR TRANSPORTATION	365	FLOOR MAINT MACHINE,PARTS	640	PAPER & PLASTIC-DISPOSABL	908	BOOKBINDING, REPAIRING
75	AUTO SHOP EQUIPMENT & SUP	370	FOOD PROC & CAN EQUIP SUP	645	PAPER (OFFICE,PRINT SHOP)	909	BLDG CONSTRUC. SERVICES-
80	BADGES & OTHER ID EQUIP.	375	FOODS:BAKERY PROD. FRESH	650	PARK,PLAYGROUND,REC EQUIP	910	BUILDING MAINT&REPAIR SER
85	BAGS,BAGGING,TIES,EROSION	380	FOODS:DAIRY PRODUCTS	655	PHOTOGRAPHIC EQUIPMENT	911	HURRICANE SUPPLIES
90	BAKERY EQUIP, COMMERCIAL	385	FOODS:FROZEN ,PREPARED	658	PIPE AND TUBING	915	COMMUNICATIONS/MEDIA SERV
95	BARBER,BEAUTY SHOP EQUIP	390	FOODS: PERISHABLE	659	PIPE FITTINGS	918	CONSULTING SERVICES
100	BARRELS, DRUMS, KEGS, CTN	393	FOODS: STAPLE GROCERY	660	PIPES, TOBACCOS,ALCOHOL	920	DATA PROC SERV &SOFTWARE
105	BEARINGS (EXCEPT WHEEL)	395	FORMS, CONT. COMPUTER	665	PLASTICS	924	EDUCATIONAL SERVICES
110	BELTS AND BELTING	400	FOUNDRY CASTINGS,EQUIP.	670	PLUMBING EQUIP FIXT,SUPP	925	ENGINEERING SERVICES
115	BIOCHEMICAL,RESEARCH	405	FUEL,OIL,GREASE, & LUBES	675	POISONS:AGRICUL & INDUSTR	928	EQUIP. MAINT. AUTO,TRUCK
120	BOATS,MOTORS,& MARINE SUP	410	FURNITURE,HEALTH& HOSPITL	680	POLICE EQUIPMENT & SUPPLY	929	EQUIP MAINT & REPAIR SERV
125	BOOKBINDING & BOOK SUPPLY	415	FURNITURE,LAB,SPECIAL	685	POULTRY EQUIP & SUPPLIES	940	EQUIPMENT MAINTENANCE
135	BRICKS & CLAY PRODUCTS	420	FURNITURE, NON OFFICE	700	PRINTING EQUIP & SUPPLIES	946	FINANCIAL SERVICES
140	BROOM,BRUSH,MOP MFG MACH	425	FURNITURE, OFFICE	710	PROSTHETIC,HEARING AID ET	948	HEALTH RELATED SERVICES
145	BRUSHES (NOT CLASSIFIED)	430	GASES CONT.EQUIP:LAB,WELD	715	PUBLICATION/AUDIOVISUAL	952	HUMAN SERVICES
150	BUILDER'S SUPPLIES	435	GERMICIDES/PERSONAL PROD.	720	PUMPS & ACCESSORIES	953	INSURANCE, ALL TYPES
155	BUILDING, FABRICATED	440	GLASS & GLAZING SUPPLIES	725	RADIO & TELECOMMUNICATION	954	LAUNDRY/DRY CLEANING SERV
160	BUTCHER SHOP & MEAT EQUIP	445	HAND TOOLS ,POW&NON POW	730	RADIO COM & TELE TEST EQP	956	LIBRARY SERVICES(EXCL 908
165	CAFETERIA & KIT EQUIP COM	450	HARDWARE,AND ALLIED ITEMS	735	RAGS,SHOP TOWELS,WIPING	961	MISC PROFESSIONAL SERVICE
175	CHEMICAL LAB EQUIP & SUPP	460	HOSES, ALL KINDS	740	REFRIGERATION EQUIPMENT	962	MISCELLANEOUS SERVICES
180	CHEM RAW MATERIALS MFG	465	HOSPITAL &SURG EQUIP SUPP	745	ROAD/HWY MATERIALS ASPHLT	964	PERS,TEMP EMPLOYMENT AGCY
190	CHEMICAL, COMMERCIAL,BULK	470	HOSP. & SURG MOBIL SPEECH	750	ROAD/HWY MAT NONASPHALTIC	965	PRINTING PREPARATIONS
192	CLEANING COMPOSITION/SOLV	475	HOSP SURG ACCES & SUNDRIS	755	ROAD/HIGHWAY EQUIPMENT	966	PRINTING,SILK SCR,TYPSET
193	CLINICAL LAB REAGENTS TES	485	JANITORIAL SUPPLIES	760	ROAD/HWY EQUIP EARTH,GRD	968	PW CONSTRUCTION & RELATED
195	CLOCKS	490	LABORATORY EQUIP & ACCESS	765	ROAD/HGWY HEAVY EQUIPMENT	970	SHIPPING AND HANDLING
200	CLOTHING & APPAREL	493	LAB EQUIP,BIO,CHEM,ENVIR	770	ROOFING MATERIALS	971	REAL PROPERTY,RENT/LEASE
205	COMPUTERS,DP & WORD PROC.	495	LAB &FIELD EQUIP,BIO,BOT	775	SALT (SODIUM CHLORIDE)	975	RENTAL/LEASE EQUIPMENT
210	CONCRETE & METAL CULVERTS	500	LAUNDRY&DRY CLEAN EQUIP	780	SCALES/WEIGHING APPARATUS	988	ROADSIDE,GRNDS,REC, PARK
220	CONTRL,INDICA,RECORD INST	505	LAUNDRY& DRY CLEAN COMPOD	785	SCHOOL EQUIP& SUPPLIES	990	SECURITY,FIRE,SAFETY SERV
225	COOLER, DRINKING WATER	510	LAUNDRY TEXTILES& SUPPLIS	790	SEED,SOD,SOIL&INOCULANT	998	SALE SURPLUS/OBSOLETE
232	CRAFTS, GENERAL	515	LAWN MAINTENANCE EQUIP	795	SEWING RM,TEXTILE MACHINE		
233	CRAFTS, SPECIALIZED	520	LEATHER& RELATED SUP,ACC	800	SHOES AND BOOTS		
240	CUTLERY,DISHES GLASS ETC	525	LIBRARY MACH. & SUPPLIES	801	SIGNS, SIGN MATERIAL		
245	DAIRY EQUIP & SUPPLIES	530	LUGGAGE,BRIEF CASES,PURSE	803	SOUND SYSTEMS & ACCESSORY		
250	DATA PROC CARDS & PAPER	540	LUMBER& RELATED PRODUCTS	805	SPORTING & ATHLETIC EQUIP		
255	DECALS AND STAMPS	545	MACHINERY & HEAVY HRDWARE	810	SPRAYING EQUIPMENT		
260	DENTAL EQUIP & SUPPLIES	550	MARKERS, PLAQUES,SIGNS	815	STEAM & HOT WATER FITTING		
265	DRAPES,CURTAINS,UPHOLSTER	555	MARKING &STENCIL DEVICES	820	STEAM & HOT WATER BOILERS		
270	DRUGS,PHARM & BIOLOGICALS	556	MASS TRANS, TRASIT BUS	825	STOCKMAN EQUIP & SUPPLIES		
271	DRUGS PHARM LRG VOL	557	MASS TRANS,ACCES& PARTS	830	TANKS:MOBILE,PORT,STATION		
280	ELECTRICAL CABLES & WIRES	558	MASS TRANS, RAIL VEHICLES	832	TAPE(NOT DP,SOUND,VIDEO)		
285	ELECTRICAL EQUIP & SUPPLY	559	MASS TRANS,RAIL ACC& PRTS	840	TELEVISION EQUIP & ACCES		
287	ELECTRONIC COMPONENTS	560	MATERIAL HNDLING&STOR EQP	845	TESTING APP/NOT ELECTRIC		

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.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <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 <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <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.

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.

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 ¹	Generally, exempt payees 1 through 7 ²

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, 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. 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, 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 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 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 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 Regulation 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 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. 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 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. 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.