

CITY OF FREDERICK
Procurement & Central Supply Services
Department
Kandi Fullerton, CPPB
Purchasing Manager

Office Address: 111 Airport Drive East, Frederick, MD 21701
(301) 600-6906 / Fax: (301) 600-3871

Doing Business with the City of Frederick

Welcome to the City of Frederick's Purchasing Department. We realize for many of you, Procurement & Central Supply Services is your initial contact with the City. This guide has been prepared to acquaint you with the City's policies and procedures in an effort to make your business and visits with us pleasant and mutually beneficial.

Procurement & Central Supply Service's Role

Our responsibilities are dictated by City Purchasing Rules and Regulations and include the acquisition of materials, supplies, equipment and services for all City departments, including the Police Department. We strive to acquire the quality, quantity and delivery required by departments at the least overall cost to the City.

The City operates under a centralized procurement process and we ask when calling on the City, you make the Purchasing Department your first point of contact. We will arrange contacts for you with various departments when appropriate. Unauthorized visits to individual departments are discouraged and may be counter productive.

Interviews / Appointments

Though not required, appointments are preferred and will help you to complete your business with a minimum of lost opportunity. We suggest initial visits be somewhat general, giving us an introduction to you and your product lines. Subsequent visits are ideal opportunities to explain in detail a single item or service you provide. Web site information, line cards, catalogs and price lists are always helpful.

Vendor List

The Purchasing Department maintains a list of prospective vendors classified by commodity or service. You may be placed on this list by completing the City's vendor application and commodity listing detailing the items or services you provide. To assure you are included under all of the appropriate categories, we ask you be specific about the items or services you provide.

Quotations

It is the policy of the City to seek quotations, whenever possible within the scope of efficient operation. In the normal course of events, we seek at least one verbal or written quotation for material or services less than \$2,500.00; three written quotations are required on \$2,500.00 - \$29,999.99. For materials and services amounting to \$30,000.00 or more a formal solicitation (RFP, RFQ, ITB) must be processed by the Purchasing Department and brought before the City Mayor and Board of Aldermen for approval. These figures are to be considered as a “*rule of thumb*” only and not a hard and fast rule. They are affected by such things as time factor, single source items, previous purchase information, etc.

Invitation to Bid

All Bids and information can be found for review and downloading on the Purchasing Department web site.

Public sealed bids are required for any item whose price exceeds \$29,999.99 and must be submitted in accordance with the terms of the Invitation to Bid.

All sealed bids advertised to be received by the City shall be opened and read publicly. All bids received after the posted opening date and time shall be returned, unopened, to the bidder submitting same.

Vendors are invited to attend bid openings. Upon submission of the bid tabulation and recommendation to the City Mayor and Board of Aldermen, the City shall either award, reject or refer for additional review the bid tabulation and recommendation.

Purchase Authorizations

All purchases made on behalf of the City must be supported by an authorized Purchase Order. **Under no circumstances should a vendor fill an order for any City department without a Purchase Order number.**

Taxes

The City of Frederick is exempt from all federal excise and state sales taxes. Exemption certificates will be executed by the Purchasing Department upon written request by the vendor.

Invoices / Payments

All invoices must be addressed to:

City of Frederick
Accounts Payable
111 Airport Drive East
Frederick, MD 21701

Invoices must indicate the department who received the material and the Purchase Order number. Invoices without the Purchase Order number will be returned to the vendor and will unnecessarily delay payment.

Packing slips and / or delivery receipts must accompany every delivery and will be used to verify invoices. The City makes payments against properly documented invoices in a maximum of thirty (30) days.

Samples

Samples may be requested by the City for the purpose of product evaluation. All samples should be submitted to the Purchasing Department unless we instruct otherwise. Samples should be clearly marked “*Sample*” and be clearly labeled with complete instructions for use. It is understood that samples will be provided at no charge to the City.



CITY OF FREDERICK

Vendor Application

Kandi Fullerton, CPPB, Purchasing Manager

**Remit to: Administrative Assistant
Purchasing Department
111 Airport Drive East
Frederick, MD 21701**

**E-mail: bsetters@cityoffrederick.com
Phone: (301) 600-1194
Fax: (301) 600-3871**

Business Name:

Order Address: City: State: Zip:

Pay to Address: City: State: Zip:

Bid Address: City: State: Zip:

Telephone: () Fax: ()

E-mail address Company Web Page

Contact Person: Title:

Federal I.D. No: Date Business Established:

Form of Organization: Proprietorship_ Corporation_ Partnership_ Other_____

Primary Business Classification: Please check all that apply:

Prime Contractor_ Retailer_ Manufacturer_ Sub contractor_ Wholesaler_ Services_

Do you accept Visa cards as a form of payment? Yes_ No_

Do you give prompt payment discounts? Yes, Percent of discount _____% Term _____ No_

All applicants are required to provide a copy of any applicable Occupational Licenses as well as a Workman's Compensation Insurance Certificate.

Please see the enclosed commodity list to properly identify the commodities and/or services, which your firm provides. Please mail completed Vendor Application to the mailing address above.

The undersigned does hereby certify that the foregoing and subsequent statements (including Business Entity Disclosure form) are true and correct.

Name: _____ Title _____

Print Name: _____ Date: _____

**PLEASE COMPLETE COMMODITY LIST TO PROPERLY IDENTIFY THE COMMODITIES
AND/OR SERVICES WHICH YOUR FIRM PROVIDES**

√	#	Description	√	#	Description
	220	CONTRL, INDICA, RECORD INST		635	PAINTING EQUIPMENT & ACC
	232	CRAFTS, GENERAL		630	PAINTS, COATING, WALLPAPER
	250	DONATIONS		650	PARK, PLAYGRND, RECREATION
	270	DRUGS, PHARM & BIOLOGICALS		655	PHOTOGRAPHIC EQUIPMENT
	285	ELECTRICAL EQUIP & SUPPLY		658	PIPE & TUBING
	287	ELECTRONIC COMPONENTS		012	A- AUTOMOTIVE
	305	ENGINEERING EQUIPMENT		007	A- CLEANING SUPPLIES
	003	FASTENERS		013	A- CLOTHING
	320	FASTENERS, FASTENING DEVS		006	A- ELECTRICAL
	330	FENCING		010	A- NAILS, FENCING
	335	FERTILIZERS & SOIL CONDTN		009	A- OFFICE SUPPLIES
				008	A- PAINTING SUPPLIES
	340	FIRE PROTECTION EQUIP/SUP		011	A- SAFETY SUPPLIES
	345	FIRST AID, SAFETY & HEALTH		014	A- SPORTING & MISC.
	360	FLOOR COVERING, INSTALLED		031	AIR CONDITIONING & HEATING
	515	LAWN MAINT. EQUIP/SERVICE		393	FOOD AND BEVERAGES
	540	LUMBER & RELATED PRODUCTS		405	FUEL, OIL, GREASE & LUBES
	545	MACHINERY & HEAVY HRDWARE		425	FURNITURE/FURNISHINGS
	925	MAINTENANCE CONTRACTS		002	GARDEN TOOLS
	930	MAINTENANCE/REPAIR SVC.		440	GLASS & GLAZING SUPPLIES
	550	MARKERS, PLAQUES, SIGNS		445	HAND TOOLS, POW & NON POWER
	020	MISCELLANIOUS EQUIPMENT		450	HARDWARE AND ALLIED ITEMS
	595	NURSERY STOCK & SUPPLIES		005	HOOKS, EYES, HINGES
	600	OFFICE MACHINES & ACCESS		460	HOSES, ALL KINDS
	615	OFFICE SUPPLIES,		192	HOUSING ASSISTANCE
	635	PAINTING EQUIPMENT & ACC		080	IDENTIFICATION/BADGES
	630	PAINTS, COATING, WALLPAPER		953	INSURANCE, ALL TYPES
	650	PARK, PLAYGRND, RECREATION		485	JANITORIAL SUPPLIES
	655	PHOTOGRAPHIC EQUIPMENT		165	KITCHEN/RESTAURANT EQUIP
	658	PIPE & TUBING		490	LABORATORY EQUIP & ACCESS
	012	A- AUTOMOTIVE		670	PLMBNG SUPP/PIPE FITTINGS
	007	A- CLEANING SUPPLIES		004	PLUMBING ITEMS
	013	A- CLOTHING		680	POLICE EQUIPMENT & SUPPLY
	006	A- ELECTRICAL		950	PROFESSIONAL SERVICES
	010	A- NAILS, FENCING		720	PUMPS & ACCESSORIES
	009	A- OFFICE SUPPLIES		968	PW CONSTRUCTION & RELATED
	008	A- PAINTING SUPPLIES		725	RADIO & TELECOMMUNICATION
	011	A- SAFETY SUPPLIES		975	RENTALS
	014	A- SPORTING & MISC.		750	ROAD/HWY MAT NONASPHALTIC
	031	AIR CONDITIONING & HEATING		745	ROAD/HWY MATERIALS ASPHLT
	393	FOOD AND BEVERAGES		770	ROOFING MATERIALS
	405	FUEL, OIL, GREASE & LUBES		970	SHIPPING/HANDLING
	425	FURNITURE/FURNISHINGS		001	SMALL TOOLS
	002	GARDEN TOOLS		830	TANKS: MOBILE, PORT, STATION
	440	GLASS & GLAZING SUPPLIES		045	APPLIANCES, HOUSEHOLD
	445	HAND TOOLS, POW & NON POWER		715	AUDIOVISUAL/PUBLICATIONS
	450	HARDWARE AND ALLIED ITEMS		055	AUTO & TRUCK ACCESSORIES
	005	HOOKS, EYES, HINGES		060	AUTO & TRUCK MAINT. ITEMS
	460	HOSES, ALL KINDS		928	AUTO & TRUCK REPAIR SERV.
	192	HOUSING ASSISTANCE		070	AUTO MAJOR TRANSPORTATION
	080	IDENTIFICATION/BADGES		075	AUTO SHOP EQUIPMENT & SUP
	953	INSURANCE, ALL TYPES		105	BEARINGS (EXCEPT WHEEL)
	485	JANITORIAL SUPPLIES/SERVICES		150	BUILDER'S SUPPLIES
	165	KITCHEN/RESTAURANT EQUIP		910	BUILDING MAINT & REPAIR SVC.
	490	LABORATORY EQUIP & ACCESS		155	BUILDING, FABRICATED
	670	PLMBNG SUPP/PIPE FITTINGS		175	CHEMICAL LAB EQUIP & SUPP
	004	PLUMBING ITEMS		190	CHEMICALS

680	POLICE EQUIPMENT & SUPPLY		200	CLOTHING & APPAREL
950	PROFESSIONAL SERVICES, i.e. consultant services, engineering firm, attorneys, surveying firms, architectural firms, courier services, interpreter services, temp agencies ect. Please specify in detail:			
720	PUMPS & ACCESSORIES		205	COMPUTERS, DP & WORD PROC.
968	PW CONSTRUCTION & RELATED	Please list below any other service or commodity that are not specified		
725	RADIO & TELECOMMUNICATION			
975	RENTALS			
750	ROAD/HWY MAT NONASPHALTIC			
745	ROAD/HWY MATERIALS ASPHLT			
770	ROOFING MATERIALS			
970	SHIPPING/HANDLING			
001	SMALL TOOLS			
830	TANKS: MOBILE, PORT, STATION			
045	APPLIANCES, HOUSEHOLD			
715	AUDIOVISUAL/PUBLICATIO NS			
055	AUTO & TRUCK ACCESSORIES			

**CITY OF FREDERICK
BUSINESS ENTITY STATEMENT
(VENDOR/BIDDER DISCLOSURE)**

Bidders or Vendors hereby recognize and certify that no elected official, board member, or employee of the City of Frederick (the "City") shall have a financial interest directly or indirectly in this transaction or any compensation to be paid under or through this transaction, and further, that no City employee, nor any elected or appointed officer (including City Aldermen) of the City, nor any spouse, parent or child of such employee or elected or appointed official of the City, may be partner, officer, director or proprietor of Bidder or Vendor, and further, that no such City employee or elected or appointed official, or the spouse, parent or child of any of them, alone or in combination, may have a material interest in the Vendor or Bidder. Material interest means direct or indirect ownership of more than 5% of the total assets or capital stock of the Vendor or Bidder. Any exception to these above described restrictions must be expressly provided by applicable law or ordinance and be confirmed in writing by the City. Further, Bidder or Vendor recognizes that with respect to this transaction or bid, if any Bidder or Vendor violates or is a party to a violation of the ethics ordinances or rules of the City, such Bidder or Vendor may be disqualified from furnishing the goods or services for which the bid or proposal is submitted and may be further disqualified from submitting any further bids or proposals for goods or services to the City. Bidders or Vendors must complete and execute the Business Entity Affidavit form. The terms "Bidder" or "Vendor," as used herein, include any person or entity making a proposal herein to the City or providing goods or services to the City.

2. The full legal names and business address of any other individual (other than subcontractors, materialmen, suppliers, laborers, or lenders) who have, or will have any interest (legal, equitable, beneficial or otherwise) in the contract or business transaction with the City are (post Office addresses are not acceptable), as follows:

By: _____
Signature of Affiant

Date

Print Name

SUBSCRIBED AND SWORN TO or affirmed before me this _____ day of _____
20____, by _____, he/she is personally known to me or has
presented _____ as identification.
Type of Identification

Notary Public, State of _____ At Large
(Signature)

Print or Stamp Name of Notary

Serial Number

My Commission Expires; _____



THE
City
OF
Frederick CITY OF FREDERICK
Procurement & Central Supply Services
Department

**NOTIFICATION OF SOCIAL SECURITY NUMBER
COLLECTION AND USAGE**

In compliance with Maryland COMAR, the City of Frederick Purchasing Department collects and uses your Social Security number only for the following purposes in performance of the City's duties and responsibilities.

Your Social Security number is used for legitimate employment business purposes in compliance with:

- ◆ Completing a Vendor Application in lieu of a FEIN.

NOTIFICATION

Providing a Social Security number in lieu of a FEIN is a condition of becoming a vendor with the City of Frederick.

The City may disclose Social Security numbers to another agency or government entity if such disclosure is necessary for the receiving agency or entity to perform its duties and responsibilities.

The City may not deny a commercial entity engaged in the performance of a commercial activity access to Social Security numbers, provided the Social Security numbers will be used only in the performance of a commercial activity, and provided the commercial entity makes a written request for the Social Security number.

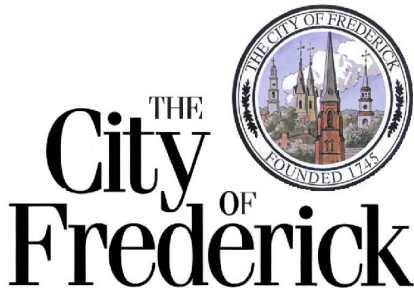
I understand the above information and have been given a copy of this document.

Company Name (Print)

Authorized Representative Name
(Print)

Authorized Representative Name
(Signature)

Date



Checklist

Vendor Name: _____

Please be sure to include the following before submitting:

Entity statement fully completed and notarized

Occupational/State license

Social Security Consent Form

State Registration

Workman's Compensation Insurance (If applicable)

W9 form completed

Note:

City of Frederick based entities must provide a Frederick Occupational License

For official Use Only

New Vendor #: _____

Vendor Update #: _____

Entity Statement reviewed and cross-checked

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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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 Line 1 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
or
Employer identification number

Note. If the account is in more than one name, see 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).

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 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, 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.

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” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business 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” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

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, 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 chart below 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 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
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

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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 www.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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second 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. 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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.