



# Vendor/Contractor Application To Do Business With The Rochester Housing Authority

Forward completed applications to:

Rochester Housing Authority  
Procurement Department  
675 West Main Street  
Rochester, New York 14611  
(585) 697-3625

## Instructions:

All applicants must fully complete sections 1-6,8,19 & W-9. If your firm is interested in Construction Contracts you must complete section 7, for Product/Service Contracts complete section 9. If your firm is interested in both, complete all sections.

## Vendor/Contractor Application

Vendor/Contractor registration with the Rochester Housing Authority (RHA) is required to be eligible to submit bids/offers, or be awarded contracts or purchase orders.

### 1. Company Information: Federal Employer's I.D. Number

If Individual,

Social Security Number

Last Name

First Name

Name of Company

Number of Employees (Not including yourself)

### 2. Company Address

Street Address

City

State

Zip

Office Phone #:

Cell Phone#:

Fax#:

E-Mail Address:

### 3. Please check the box the most accurately describing your firms ownership (50.1%)

Caucasian Male (1)

Caucasian Female (6/MBF)

African American Male (2/ MBE)

African American Female (7/MBEF)

Hispanic American Male (4/MBE)

Hispanic American Female (8/MBEF)

American Indian Male (3/MBE)

American Indian Female (9/MBEF)

Asian Pacific American Male (5/MBE)

Asian Pacific American Female (0/MBEF)

### 4. Type of Organization (Check One)

Corporation

Partnership (DBA Certificate Required)

Individual (DBA Certificate Required)

### 5. Workman's Compensation

Please check the appropriate box

I do not carry workman's Compensation  
I do not hire employees directly

I do carry Workman's Compensation (Certificate Required)  
I do hire/pay employees directly

### 6. Signatories

The following individuals are authorized to execute contracts, lien waivers, pick up bids, etc. on behalf of the firm.

Printed Name:

Signature:

Title:

Date:

Printed Name:

Signature:

Title:

Date:

The above signatory parties hereby certify the above and foregoing information is a full, true and a correct statement of the facts. It is understood that failure to respond on (2) two or more solicitations may result in your firm's removal from our list of eligible bidders.

**7. Construction Trades/Specialties**

**(Complete this section if you are interested in Construction Contracts)**

The term Vacancy Rehab refers to a unit that is no longer occupied. This work typically includes cleaning of walls, cabinets, windows, bath fixtures, appliances, strip and wax floors, replacement of cabinets, countertops, painting, plumbing, minor electrical and carpentry. The contract amounts of these jobs vary on estimated labor hours and material required to complete this work.

If your firm is interested in performing Vacancy Rehabs, you only need to select this category/box.  
**\*\*\*ANY Construction or Maintenance Service Contract exceeding \$2,000.00\*\*\***  
**\*\*\*requires the use of Wage rates and Certified Payrolls\*\*\***

**Please check the contract amount(s) your firm is interested in:**

- Under \$2,000.00       \$2,000.00-\$50,000.00       \$50,000.00 and above

**Please check the type(s) of work your firm performs (do NOT include categories sub-contracted out):**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> General Contracting    | <input type="checkbox"/> Fire/Water Damage    | <input type="checkbox"/> Siding                |
| <input type="checkbox"/> Electrical (2)         | <input type="checkbox"/> Carpentry            | <input type="checkbox"/> Carpeting             |
| <input type="checkbox"/> Sewers                 | <input type="checkbox"/> Flat Roof Flooring   | <input type="checkbox"/> Asphalt               |
| <input type="checkbox"/> Roofing                | <input type="checkbox"/> Masonry/Concrete     | <input type="checkbox"/> Painting              |
| <input type="checkbox"/> Windows/Doors          | <input type="checkbox"/> Fencing              | <input type="checkbox"/> Glass/Screen Repair   |
| <input type="checkbox"/> Hardwood Flooring      | <input type="checkbox"/> Welding              | <input type="checkbox"/> Lead Testing (1)      |
| <input type="checkbox"/> Landscaping            | <input type="checkbox"/> Power Washing        | <input type="checkbox"/> Asbestos Abatement(1) |
| <input type="checkbox"/> Pumps                  | <input type="checkbox"/> Asbestos Testing (1) | <input type="checkbox"/> Mold Monitoring (1)   |
| <input type="checkbox"/> Alarms                 | <input type="checkbox"/> Mold Remediation (1) | <input type="checkbox"/> Furnace Installation  |
| <input type="checkbox"/> Lead Abatement (1)     | <input type="checkbox"/> HVAC Commercial      | <input type="checkbox"/> Plumbing (2)          |
| <input type="checkbox"/> Mold Testing (1)       | <input type="checkbox"/> Furnace Cleaning     | <input type="checkbox"/> Other: _____          |
| <input type="checkbox"/> HVAC Residential       | <input type="checkbox"/> Boiler Control       |  |
| <input type="checkbox"/> Emergency Furnace Work |   |  |

- (1) Your firm must supply valid certifications for these categories before your firm is added to these categories.
- (2) Your firm must supply a valid City of Rochester license (s) to be added to these categories. License (s) must be in the name of the company or the name of a company employee.

**8. Insurance Requirements**

All **contractors** must supply the Rochester Housing Authority with valid certificates of insurance as required by the HUD-5370 General Conditions of the Contract for Construction in the amounts set forth below. **RHA must be listed as additionally insured not just the certificate holder.** Certificates must be either mailed or faxed to (585) 697-7164.

**\*\* No hand carried certificates will be accepted. A Sample Certificate is available upon request.\*\***

- A. Commercial General Liability  
Commercial General Liability insurance with a combined single limit for bodily injury and property damage of not less than; \$500,000 per occurrence for contracts less than \$25,000 or \$1,000,000 per occurrence for contracts \$25,000 and over.
- B. Automobile Liability  
Automobile Liability insurance with a combined single limit for bodily injury and property damage of not less than; \$500,000 per occurrence for contracts less than \$25,000 or \$1,000,000 per occurrence for contracts \$25,000 and over.
- C. Workers Compensation  
Workers Compensation insurance is required by New York State for any business performing work within the state in which your firm hires/pays employees directly.

**\*\* Contract document insurance requirements supersede all previously published insurance requirements. \*\***

It is the contractor's responsibility to ensure certificates are received by the RHA, as well as, ensuring all subsequent update/renewals are received. Any contractor without proof of coverage will be suspended.

**9. Product/Service Providers**

**(Complete this section if you are interested in Product/Service Contracts.)**

Please indicate the Products and/or Services your firm can provide:

**Maintenance/Repair/Inspection Services\***

- |   |   |   |  |
|---|---|---|--|
| <input type="checkbox"/> Lawn Care            | <input type="checkbox"/> Exterminating        | <input type="checkbox"/> Cleaning                 | <input type="checkbox"/> Walk-Off Mats   |
| <input type="checkbox"/> Snowplowing          | <input type="checkbox"/> Vehicles             | <input type="checkbox"/> Office Equipment         | <input type="checkbox"/> Elevator        |
| <input type="checkbox"/> Automatic Doors      | <input type="checkbox"/> Towing               | <input type="checkbox"/> Refuse                   | <input type="checkbox"/> Water Treatment |
| <input type="checkbox"/> Fire Extinguishers   | <input type="checkbox"/> Fire Alarm Systems   | <input type="checkbox"/> Fire Suppression Systems |  |
| <input type="checkbox"/> Security Alarm/ CCTV | <input type="checkbox"/> Trash Chute Cleaning | <input type="checkbox"/> Other:                   | <input type="text"/>                     |

\* All Maintenance/Repair/Inspection service providers must meet the insurance requirements outlined in Section 8.

**Professional Services**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Legal Services                   | <input type="checkbox"/> Security         | <input type="checkbox"/> Temporary Employment    |
| <input type="checkbox"/> Accounting and Auditing Services | <input type="checkbox"/> Printing/Copying | <input type="checkbox"/> Mailing Services        |
| <input type="checkbox"/> Staff Training and Development   | <input type="checkbox"/> Interpreting     | <input type="checkbox"/> Architectural Services  |
| <input type="checkbox"/> Engineering Services             | <input type="checkbox"/> Land Surveying   | <input type="checkbox"/> Real Estate Development |
| <input type="checkbox"/> Other: <input type="text"/>      |   | <input type="checkbox"/> Feasibility Services    |

**Information Technology Services**

- |   |   |
|---|---|
| <input type="checkbox"/> Computer Systems Analysis & Programming  | <input type="checkbox"/> IT Hardware and Infrastructure |
| <input type="checkbox"/> IT Project Oversight                     | <input type="checkbox"/> Telephones/Telecommunications  |
| <input type="checkbox"/> Cellular Telephone/Mobile Communications | <input type="checkbox"/> Other: <input type="text"/>    |

**Resident Services**

- |  |  |
|--|--|
| <input type="checkbox"/> Employment and Training                       | <input type="checkbox"/> Education                   |
| <input type="checkbox"/> Specialized Services Youth                    | <input type="checkbox"/> Specialized Services Senior |
| <input type="checkbox"/> Specialized Services Other Target Populations | <input type="checkbox"/> Other: <input type="text"/> |

**Other Services**

- |  |  |
|--|--|
| <input type="checkbox"/> Laundry Equipment | <input type="checkbox"/> Other: <input type="text"/> |
|--|--|

**Goods and Materials**

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Office Supplies  | <input type="checkbox"/> Office Equipment   | <input type="checkbox"/> Office Furniture               |
| <input type="checkbox"/> Cleaning Supplies  | <input type="checkbox"/> Vehicles   | <input type="checkbox"/> Plumbing                       |
| <input type="checkbox"/> HVAC   | <input type="checkbox"/> Lumber and Doors   | <input type="checkbox"/> Windows                        |
| <input type="checkbox"/> Flooring and Carpeting                                       | <input type="checkbox"/> Hardware   | <input type="checkbox"/> Building Materials             |
| <input type="checkbox"/> Sundries   | <input type="checkbox"/> Automotive Supplies  | <input type="checkbox"/> Signs                          |
| <input type="checkbox"/> Electrical   | <input type="checkbox"/> First Aid/Safety Supplies  | <input type="checkbox"/> Card Access Systems            |
| <input type="checkbox"/> Appliances   | <input type="checkbox"/> Appliance Parts  | <input type="checkbox"/> Window Treatments              |
| <input type="checkbox"/> Paint  | <input type="checkbox"/> Power/Hand Tools   | <input type="checkbox"/> Kitchen Cabinets & Countertops |
| <input type="checkbox"/> Uniforms   | <input type="checkbox"/> Winter Salt/Calcium  | <input type="checkbox"/> Other: <input type="text"/>    |
| <input type="checkbox"/> Janitorial Equipment: Floor Scrubbers, Vacuum Cleaners, Etc. | <input type="checkbox"/> Outdoor Furniture/Equipment: Tables, Benches, Grills, Trash Cans |   |

**10. References**

Please supply on a separate sheet of paper a list of at least (3) three verifiable references for previous work performed or materials/services provided. Include company/owner name, address and telephone number, type of work or materials and services supplied.

## CONTRACTOR/VENDOR AGREEMENT

It is hereby agreed by \_\_\_\_\_ (Contractor/Vendor) as follows:

That he/she, or any entity under which he/she does business, or through any family member (defined as spouse or former spouse, child, parent, sibling, aunt, uncle, cousin or in-law in the same degree, but not limited thereto) has not in the past and will not in the future conspire or engage in collusion with any Rochester Housing Authority (RHA) staff or employee for RHA contracts, services and materials, but not limited thereto, by any means, directly or indirectly to include but not be limited to, price fixing. Price fixing shall include but not be limited to fixing of overhead, profit or cost elements of any bid price to work to the disadvantage of RHA. Any Contractor/Vendor with a business relationship with any RHA employee may NOT contract or subcontract services to be provided to the RHA.

He/she agrees that he/she will disclose (below) any family relationship to any RHA staff or employee and understands that if such relationship exists, he/she could be prohibited from doing business with RHA. The determination will be made by the RHA's contracting officer (Executive Director). A family member is as defined above.

That he/she recognizes that his/her dealing and/or relationship with RHA is dependent upon conducting him/herself with the highest degree of honesty and integrity, and that a failure to so conduct oneself in that manner will result in termination of the relationship and/or the filing of a criminal complaint.

He/she further states that he/she has no present or past knowledge of any falsifying of certified wage reports by him/herself for his/her employees and is unaware of any contract where a he/she knowingly instructed his/her employees to report false wage rate information.

He/she agrees that he/she has been and will be in the future completely truthful when interviewed by any representative of RHA concerning any aspect of his/her relationship with RHA and his/her dealings with any RHA staff or employee.

Disclosure: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Company Name

Signature

Date

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <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.

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

Social security number									

Employer identification number									

### Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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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 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

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

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

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.**

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**What Name and Number To Give the Requester**

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

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

\*Note. Grantor also must provide a Form W-9 to trustee of trust.

**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.