

**HARDEE COUNTY
BOARD OF COUNTY COMMISSIONERS
Office of Community Development
Lorie Ayers, Director
412 West Orange Street, Room 201
Wauchula, Florida 33873
Telephone: 863-773-6349 *** fax: 863-773-5801***TDD:711 F**

Re: Contractor Application

Dear Contractor Applicant:

Thank you for your interest in being placed on our bid list for the Hardee County Housing Rehabilitation Programs. Per your request, attached is our Application.

Along with your application, please submit a copy of the following:

- Business License
- Picture ID of license holder(s)
- Company Flyer/Brochure (if available) F
- Liability and Worker's Compensation Insurance Certificate
- W-9 Form (Request for Taxpayer Identification Number and Certificate)
- Three (3) reference letters from local suppliers (dated within the past 12 months)
- Three (3) reference letters from individuals/agencies that you have performed work for (dated within the past 12 months)

Please return your completed application and required copies to the above address. We will notify you if additional information is necessary and/or upon our decision.

Once again, thank you for your interest in Hardee County.

Sincerely,

Lorie Ayers, F
Community Development Director

Attachments F



"An Equal Opportunity Employer F F

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**CONTRACTOR APPLICATION
HARDEE COUNTY HOUSING REHABILITATION PROGRAMS**

Date _____ **F**

1. BUSINESS NAME: _____ **F**

ADDRESS: _____

TELEPHONE: _____ FAX: _____ E-MAIL: _____

2. TAXPAYER IDENTIFICATION NUMBER _____ (ATTACH W-9 FORM)

3. TYPE OF ORGANIZATION: (Check one)

Individual () Partnership () Joint Venture () Non-Profit Organization ()
Small Business Concern () Corporation ()

4. TYPE OF SERVICES PROVIDED: _____

5. NAMES OF OFFICERS, OWNERS, OR PARTNERS (must be completed as recorded with Department of State): **F**

President Vice President

Secretary Treasurer

Owners /partners **F** Owners /partners

6. How long in present business? _____

7. Firm is independently owned and operated? _____ An affiliate, subsidiary, or division of _____

8. Persons authorized to sign quotations, bids, contracts, and checks: _____

9. Minority business enterprise? _____ If so, check appropriate boxes and complete attached form: **F**

Black Asian-American Am. Indian/Alaskan Native female Other _____

I certify that the information supplied herein is correct and that neither the applicant nor any person having any connection with the applicant as a principal or officer is now debarred or otherwise declared ineligible by the State of Florida from bidding for furnished materials, supplies, or services to HARDEE COUNTY. **F**

(Name and title of person signing)

F _____ **F**
(Name and title -Typed or printed)



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NOTE: A submitted bid or "No Bid" will indicate your desire to remain on our list of active vendors and thus assures you of being placed on our mailing lists for the next bidding cycle. As part of our policy to reduce operating costs, please be advised that any vendor who does not respond to three (3) consecutive invitations to bid will be placed in our inactive files.

AFFIDAVIT OF MINORITY BUSINESS ENTERPRISE

I HERE DECLARE AND AFFIRM that I am the _____
 _____ (Title)
 and duly authorized representative of _____
 _____ (Name of firm)
 whose address is _____.

I HEREBY DECLARE AND AFFIRM that I am a minority business enterprise (MBE) as defined by the State of Florida, and that I will provide information requested by HARDEE COUNTY to document this fact.
 I DO SOLEMNLY DECLARE AND AFFIRM under the penalties of perjury that the contents of the foregoing document are true and correct, and that I am authorized on behalf of the above firm, to make this affidavit.

 (Affiant)

Date: _____

STATE OF _____
 COUNTY OF _____

On this _____ day of _____, 20____, before me, _____, the undersigned, personally appeared _____, known to me to be the person described in the foregoing affidavit and acknowledged that he/she executed the same in the capacity therein stated and for the purposes therein contained.

In witness thereof, I hereunto set my hand and official seal.

 Notary Public

My Commission Expires: _____



An Equal Opportunity Employer” _____

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AFFIDAVIT F

**CONTRACTOR DOCUMENTATION OF ATTEMPTS TO HIRE
MINORITY SUB-CONTRACTORS**

I, _____, a Representative of _____, have been provided with the internet link to the Office of Supplier Diversity and a copy of "Office of Supplier Diversity 04152016". I will make attempts to hire minority sub-contractors to perform duties in conjunction with Hardee County Office of Community Development housing projects. **F**

<https://osd.dms.myflorida.com/directories> **F**



Microsoft Excel
97-2003 Worksheet **F**

Contractor's Signature **F** Date _____

State of Florida
County of Hardee

Sworn to and subscribed before me this ____ day of _____, 20__.

Notary Public

My Commission Expires: **F**



"An Equal Opportunity Employer"

Rules for Taxpayer Identification Number and Certification

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

Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name as shown on your income tax return. Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above.

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following selections.

Individual/sole proprietor or single-member LLC

C Corporation

S Corporation

Partnership

Trust/estate

Limited liability company (enter the tax classification: C=C corporation, S=S corporation, P=Partnership)

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions)

4 Exemptions codes apply only to certain entities, not individuals; see instructions on page 3.

Exempt payment code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address number, street, and apartment or suite number. See instructions for country's name and address (optional).

6 City, state, and ZIP code.

7 List account number(s) (if optional).

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number

				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

or

Employer identification number

		-									
--	--	---	--	--	--	--	--	--	--	--	--

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidance on whose number to enter.

Part II Certification

Under penalty of perjury, I certify that:

- 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
- 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 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA codes entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For all state 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 general payments other than interest and dividends, you are not required to sign this certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person Date

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislative activity and amendments, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity filing Form W-9 is required to file an information return with the IRS that must contain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT interest earned or paid

- Form 1099-DIV dividends, including those from stocks or mutual funds)
- Form 1099-MISC various types of income, prizes, awards, or gross proceeds)
- Form 1099-B stock or mutual fund sales and certain other transactions (broker's)
- Form 1099-S proceeds from real estate transactions)
- Form 1099-K merchant card and third party network transactions)
- Form 1098 home mortgage interest, 1098-E student loan interest, 1098-T tuition)
- Form 1099-C cancelled debt)
- Form 1099-A acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing this fill-out form, you:

1 Certify that the TIN you are giving is correct or you are waiting for a number to be issued),

2 Certify that you are not subject to backup withholding, or

3 Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4 Certify that FATCA considerations (on this form if any) in indicating that you are exempt from the FATCA reporting, is correct. *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and are requesting 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; or
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States; or
- An estate other than a foreign estate; or
- A domestic trust as defined in regulations section 301.7701-7.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax therefor, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the case below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a partner with a U.S. owner, the U.S. owner of the partnership; or
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 under Pub. 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. 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 items:

- 1 The treaty country. Generally, this must be the same treaty under which you claim an 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 183 days. 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 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 is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must withhold certain conditions on payments to you. 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, non-employment pay, payments made in settlement of payment card network transactions, and certain payments from fishing boat operators. All state transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments received 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 by the instructions for Part II (fees),
- 3 The IRS tells the requester that you furnished an incorrect TIN, and
- 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 a portable interest and dividend account, or
- 5 You do not certify to the requester that you are not subject to backup withholding under 4 above for a portable interest and dividend account opened after 1983 only.

Certain payments and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payments are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the requester of Form W-9 for more information.

Updating Your Information

You must provide up-to-date information to any person to whom you claim to be an exempt payee if you are no longer an exempt payee. An anticipated receiving portable payments in the future from this person. For example, you may need to provide up-to-date information if you are a corporation that elects to be an S corporation, or if you no longer are a tax-exempt entity. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return

If this Form W-9 is for a joint account other than an account maintained by a foreign financial institution (FFI), list first, and then in circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9

a Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name

None: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application

b Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2

c Partnership, LLC has no a single-member LLC, Corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2

d Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the chart or other relevant document certifying the entity. You may enter any business, trade, or DBA name on line 2

Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should not be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case if the foreign person has a U.S. TIN

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes	Limited liability company and enter the appropriate tax classification (P=Partnership; C=C corporation; or S=S corporation)
• Partnership	Partnership
• Trust/ estate	Trust/ estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any codes that may apply to you

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions
- Corporations are not exempt from backup withholding with respect to attorney's fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4

- 1—An organization exempt from tax under section 501(a), any I.A., or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominator or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows how type of payment that may be exempt from backup withholding. The chart applies to the exempt pay listed above, 1 through 13.

IF the payment is for . . . s	THEN the payment is exempt for . . .
Interest and dividend payment	All exempt pay except for 7
Broker transaction s	Exempt pay 1 through 4 and 6 through 11 and all C corporation S corporation mutual not n r an x mpt pay code b cau th y ar x mpt only for al of nonco rd curiti acquir d prior to 2012
Barter exchange transaction and patronage dividend	Exempt pay 1 through 4
Payment over \$600 required to be reported and directed to \$5,000 ¹	Generally, exempt pay 1 through 5 ²
Payment made in settlement of payment card or third party network transaction	Exempt pay 1 through 4

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

² However, the following payment made to a corporation and reported on Form 1099-MISC are not exempt from backup withholding: medical and health care payment, attorney's fee, gross proceeds paid to an attorney reported under section 6045(f), and payment for a fee paid by a federal agency.

Exemption from FATCA reporting code. The following code identifies pay that are exempt from reporting under FATCA. The code applies to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requiring this form if you are uncertain if the financial institution is subject to the requirement. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of its political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more public securities markets, as defined in regulation 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation defined in regulation 1.1472-1(c)(1)(i).

F—A derivative security, commodity, or derivative financial instrument including notional principal contract, future, forward, and option) that is regarded as such under the law of the United States or any state.

G—A real estate trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or defined in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution regarding this form to determine whether the FATCA code and/or exempt pay code should be completed.

Line 5

Enter your address number, street, and apartment or suite number. This is where the requester of this Form W-9 will mail your information return. If the address differs from the requester's already have on file, write NEW at the top. If an address is provided, the recipient will be notified until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your Individual Taxpayer Identification Number (ITIN). Enter it in the social security number box. If you do not have an ITIN, *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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combination.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. 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) and Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

To be eligible to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be required to sign by the withholding agent if it is 1, 4, or 5 below indicated otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign when required. In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payee, *Exempt payee code*, apply.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, or 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, or 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 had 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 non-employer for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secure property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, or 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3 Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4 Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5 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-trust ¹ The actual owner ¹
6 Sole proprietorship or disregarded entity owned by an individual	The owner ³
7 Grantor trust filing under Optional Form 1099 Filing Method 1 (regulations section 1.671-4 b) 2) i) A)	The grantor*
For this type of account:	Give name and EIN of:
8 Disregarded entity not owned by an individual	The owner
9 A valid trust, state, or pension trust	Legal entity ⁴
10 Corporation or LLC (listing corporate status on Form 8832 or Form 2553)	The corporation
11 Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12 Partnership or multi-member LLC	The partnership
13 A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14 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
15 Grantor trust filing under Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (regulations section 1.671-4 b) 2) i) B)	The trust

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

² Circle the minor's name and furnish the minor's SSN.

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

⁴ List first and circle the name of the trust, state, or pension trust. Do not furnish the TIN of the person or trust unless the legal entity itself is not designated in the account title. Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trust of trust.
Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 caseload 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 mail 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 internet provider 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 their PIN numbers, passwords, or similar sensitive information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub 5027.

Visit www.irs.gov/IdentityTheft 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 retain other income paid to you; mortgage interest you paid; the acquisition or abandonment of surplus property; the annulment of a debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses this information on the form to file information returns with the IRS, reporting the above information outside of this information in including it to the Department of Justice for civil and criminal litigation and to the State, the District of Columbia, and U.S. Commonwealths and possessions for use in administering their laws. This 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, dividends, 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.