

**Paulding County Georgia  
Board of Commissioners**



**Vendor Packet**

**Please complete and return the vendor codes, application and Form W-9 to:**

**Purchasing Division, Finance Department**

240 Constitution Boulevard

Dallas, GA 30132

770.443.7602 fax

[purchase@paulding.gov](mailto:purchase@paulding.gov)

### **XIII. STANDARDS OF ETHICAL CONDUCT**

#### **STATEMENT OF POLICY**

Every officer, employee, or agent of Paulding County will keep himself free of any obligation by refusing to accept entertainment, or gifts offered by, or on behalf of vendors, suppliers or contractors currently, or potentially serving Paulding County.

Any attempt to realize personal gain through public employment by conduct inconsistent with the proper discharge of the employee, or officer's duties is, by definition, a breach of public trust.

In order to fulfill this general prescribed standard, employees must also meet the specific standards set forth in the following paragraphs:

- a) **Conflict of Interest.** It shall be a breach of ethical standards for any employee, officer, or agent of Paulding County to participate directly or indirectly in a procurement when the employee, officer, or agent knows that:
  - 1) The employee, officer, or agent, or any member of the employee's immediate family has financial interest pertaining to the procurement; or
  - 2) A business, or organization which the employee, officer, or agent, or immediate family, has financial interest pertaining to the procurement; or
  - 3) Any person, business, or organization with which the employee, officer, or agent, or any member of the immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
- b) **Discovery of actual or potential conflict of interest.** Upon discovery of an actual, or potential conflict of interest, an employee, officer, or agent shall promptly file a written statement of disqualification and shall withdraw from further participation in the transaction involved. The employee, officer, or agent may at the same time, apply to the County Attorney for an advisory opinion as to what further participation, if any, the employee, officer, or agent may have in the transaction. Anyone who fails to comply with this paragraph may be subject to disciplinary action, in accordance with applicable state, or local laws and regulations.
- c) **Disclosure Requirements.** Any employee, officer, or agent who has, or obtains any benefit from any County contract with a business, in which the employee has a financial interest, shall report such benefit to the Comptroller. Any employee, officer, or agent who knows, or should have known, of such benefit, and fails to report such benefit to the Comptroller or County Administrator, is in breach of the ethical standard of this section and may be subject to disciplinary action.
- d) **Gratuities.** It shall be a breach of ethical standards for any person, or business involved in a County procurement to offer, give, or agree to give any employee, officer, or agent any gratuity. Any employee, officer, or agent who fails to report any offer, or receipt of such a gratuity may be subject to disciplinary action.

- e) **Use of Confidential Information.** It shall be a breach of ethical standards for any current, or former employee, officer, or agent to knowingly use confidential information for actual, or anticipated personal gain, or for the actual, or anticipated personal gain of any other person.
- f) **Note.** Georgia Law provides that no County officer is authorized to purchase goods, or property for the public, or County purposes from any store in which he, or she is an employee, or is directly, or indirectly interested, or from any person, or partnership of which he, or she is a member, or is employed by, unless such purchases are authorized by the governing authority, or unless it is clearly apparent that the individual, governing authority, partnership, or owner of the store will sell goods, or property as cheaply than they can be bought elsewhere. Any contract made in violation of this prohibition is illegal, and, if a County taxpayer institutes the proper procedures, the official who commits the violation may be removed from office.

## XIV. VENDORS

### *REQUIREMENTS OF VENDORS*

All purchases including materials or supplies, goods, wares, or merchandise of any kind or character, or any contract for materials, supplies, equipment, or for services must be approved by the Purchasing Division indicated by a purchase order number. Purchases contrary to this method shall be deemed unauthorized purchases. Paulding County will not be responsible for the payments of any bills submitted for unauthorized purchases. In order to expedite accurate payment of Paulding County invoices, all vendors should follow these procedures.

- a) To become an active vendor for Paulding County, a vendor must first complete a Vendors Application and a Request for Taxpayers Identification Number and Certification (W-9) available on the website, the public share server and in the appendix (Appendix 1g) of the Purchasing Manual.
- b) The vendor will assign Vendors Codes. Each company can choose up to five codes which best describes their companies business.
- c) Vendors must obtain a Purchase Order Number prior to fulfilling any order. The Purchasing Division of Paulding County will issue a Purchase Order Number to the department requesting goods. Paulding County is not responsible for the payment of any goods in the absence of a valid purchase order number.
- d) All Vendors must submit invoices to the Finance Department, referencing a valid Purchase Order Number, by Friday of any given work week in order for the invoice to be paid by the following Friday.
- e) Paulding County will issue checks upon receipt of invoices only. Paulding County does not pay from statements. **All invoices shall be billed to the Paulding County Board of Commissioners, and sent to Paulding County Finance, Attn: Accounts Payable, 240 Constitution Boulevard, Dallas, Ga. 30132 or emailed to [ap@paulding.gov](mailto:ap@paulding.gov)**
- f) The County Purchase Order number must appear on all invoices submitted for payment.
- g) Invoices must be itemized, whenever applicable.
- h) Paulding County is exempt from Federal Excise Tax, Georgia Sales and Use Tax, unless otherwise mandated by law.
- i) The vendor must agree to execute the order in accordance with the provisions of the Paulding County Purchasing Policies and Procedures Manual and/or the terms and conditions of the invitation for bid.
- j) A Paulding County purchase order and or the terms and conditions of any invitation for bid covering the same constitutes a binding contract to faithfully execute the order in accordance with the laws of the State of Georgia and the polices of the Paulding County Board of Commissioners.

The Purchasing Division of Paulding County ([purchase@paulding.gov](mailto:purchase@paulding.gov)) will maintain an accurate vendor master file containing a list of all registered vendors.

**Note:** All vendor correspondence, complaints, etc. shall be turned into the Purchasing Division where a file will be maintained concerning the like.



## PAULDING COUNTY BOC VENDOR CODES

VENDOR: \_\_\_\_\_

CHECK HERE	VENDOR CODE	DESCRIPTION OF SERVICES/GOODS OFFERED <i>MAXIMUM SELECTION OF FIVE (5) VENDOR CODES</i>
	90-001	Abrasives
	90-002	Acoustical tile, insulating materials and supplies
	10-001	Addressing, copying, mimeograph and spirit duplicating machine supplies
	20-002	Agricultural equipment, implements and accessories
	90-003	Agricultural implement and accessory parts
	90-004	Air compressors and accessories
	90-005	Air conditioning, heating and ventilating: Equipment, parts and accessories
	90-006	Aircraft and airport equipment, parts and supplies
	50-001	Aircraft operation services
	10-002	Appliances and equipment: household type
	50-002	Architect and other professional design services
	60-001	Automotive accessories for all vehicles
	60-002	Automotive maintenance for all vehicles
	60-003	Automotive shop equipment and supplies
	40-001	Badges, emblems, name tag and plates
	40-002	Bags, bagging, ties and erosion control equipment
	40-003	Barrels, drums, kegs and containers
	20-003	Bearings (except wheel bearing and seals)
	10-003	Belts and belting: Conveyor, elevator, power transmission and v-belts
	20-004	Biochemicals, research
	10-004	Bookbinding supplies
	90-007	Bricks & other clay products ro refractory materials
	90-008	Brushes (not otherwise classified)
	90-009	Builder's supplies
	90-010	Building and structures: Fabricated and prefabricated
	50-003	Building construction services: Equipment, furnishings work covered by building construction contracts only
	50-004	Building maintenance and repair services
	90-011	Cafeteria and kitchen equipment - Commercial
	20-005	Chemical laboratory equipment and supplies
	20-006	Chemicals and solvents: Commercial (in bulk)
	20-001	Chemicals, inks, paper, etc.
	90-012	Cleaning compositions: detergents, solvents and strippers
	40-004	Clothing, apparel, uniforms and accessories
	50-014	Communication and media related services
	30-006	Computer and information processing systesms: hardware, software, etc
	30-005	Computers: Readers and Scanners
	20-007	Concrete and metal culverts, pilings, septic tanks and accessories and supplies



PAULDING COUNTY BOC  
VENDOR CODES

VENDOR: \_\_\_\_\_

CHECK HERE	VENDOR CODE	DESCRIPTION OF SERVICES/GOODS OFFERED <i>MAXIMUM SELECTION OF FIVE (5) VENDOR CODES</i>
	20-008	Concrete products and accessories
	50-005	Consulting services
	10-005	Coolers, drinking water (water fountains)
	10-006	Crafts, Art equipment, supplies and objects
	40-005	Decals and stamps
	10-007	Draperies, curtains and upholstery material (including automobile)
	40-006	Drugs: Pharmaceuticals and biologicals
	10-008	Educational services/Training
	90-013	Electrical cables and wires (not electronic)
	90-014	Electrical equipment and supplies (except cable and wire)
	90-015	Electronic components, replacement parts, accessories and miscellaneous
	90-016	Engineering equipment, surveying equipment, drawing instruments and supplies
	50-006	Engineering services (professional)
	10-009	Envelopes: plain or printed
	50-008	Equipment maintenance, reconditioning and repair services: Heavy equipment
	50-009	Equipment maintenance, reconditioning and repair services: Appliance
	50-007	Equipment maintenance, reconditioning and repair services: Automobiles
	50-010	Equipment maintenance, reconditioning and repair services: Office Equipment
	20-009	Fastening, packing, strapping, tying equipment and supplies
	40-007	Feed, bedding, vitamins and supplements for animals
	20-010	Fencing
	20-011	Fertilizers and soil conditioners
	50-011	Financial Services
	40-008	Fire protection equipment and supplies
	40-009	First aid and safety equipment and supplies (except nuclear and welding)
	10-010	Flags, flag poles, banners and accessories
	90-017	Floor covering, floor covering installation and removal equipment and supplies
	90-018	Floor maintenance machines, parts and accessories
	40-010	Foods
	10-011	Forms continuous: Computer paper, form labels, snap-out forms and folders for forms
	60-004	Fuel, oil greese and lubricants (drum deposits)
	90-019	Furniture: Cafeteria, household, library, lounge, and office
	10-012	Germicides, cleaners, related sanitation products - health care
	10-013	Glass and glazing supplies
	90-020	Hand tools: accessories and supplies (powered and not-powered)
	90-021	Hardware and related items



## PAULDING COUNTY BOC VENDOR CODES

VENDOR: \_\_\_\_\_

CHECK HERE	VENDOR CODE	DESCRIPTION OF SERVICES/GOODS OFFERED <i>MAXIMUM SELECTION OF FIVE (5) VENDOR CODES</i>
	10-014	Insurance: All types
	10-015	Janitorial supplies
	20-012	Laboratory supplies and accessories
	90-023	Laundry cleaning compounds and supplies
	90-022	Laundry equipment, accessories, parts and supplies (commercial)
	20-013	Lawn maintenance equipment, accessories and parts
	30-001	Library and archival equipment, machines and supplies
	20-014	Lumber and related products
	20-015	Machinery and hardware: Industrial
	20-016	Markers, plaques, signs and traffic control devices
	20-017	Marking and stenciling devices
	20-018	Metals: Bars, plates, rods, sheets, strips, structural shapes, tubes and fabricated items
	30-002	Microfiche and microfilm equipment, accessories and supplies
	20-019	Nursery stock, equipment and supplies
	10-017	Office machines, equipment and accessories
	10-018	Office mechanical aids, small machine and apparatuses
	10-019	Office supplies
	00-001	Other: (Please describe)
	90-024	Paint protective coatings, varnish, wallpaper and related products
	90-025	Painting equipment and accessories
	10-021	Paper (for office and print shop use)
	10-020	Paper and plastic products: Disposable
	20-020	Park, playground, recreational area and swimming pool equipment
	40-011	Personal grooming supplies and toiletries
	10-022	Photogenic equipment and supplies
	20-021	Pipe and tubing and fittings (plastic and/or metal)
	20-022	Plastic resins, fiberglass: Forming, laminating and molding equipment, accessories and supplies
	90-026	Plumbing equipment, fixtures and supplies
	40-012	Poisons: Agricultural and Industrial
	10-023	Police equipment and supplies
	50-013	Printing, publishing, silk screening production and typesetting services
	10-024	Public works, construction and related services
	20-023	Publications and audiovisual materials (prepared materials only, not equipment supplies or production)
	90-027	Pumping equipment and accessories
	30-003	Radio communication
	10-025	Rags, shop towels and wiping cloths
	50-015	Real property rental or lease services



**PAULDING COUNTY BOC  
VENDOR CODES**

VENDOR: \_\_\_\_\_

CHECK HERE	VENDOR CODE	DESCRIPTION OF SERVICES/GOODS OFFERED <i>MAXIMUM SELECTION OF FIVE (5) VENDOR CODES</i>
	20-024	Recreational games and toys
	10-016	Recycled products
	90-029	Refrigeration equipment and accessories
	50-012	Rental or lease services of equipment
	20-025	Road and highway building materials (asphaltic and not asphaltic)
	20-026	Road and highway equipment
	50-016	Roadside grounds, recreational and park area services
	90-031	Roofing
	20-027	Salt (sodium chloride)
	20-028	Scales, accessories and supplies
	40-013	Security, fire, safety and emergency services
	20-029	Seed, sod, soil and inoculants
	40-014	Shoes and boots
	30-004	Sound systems, components and accessories: Group intercom, music, etc.
	20-030	Sporting and athletic goods
	90-033	Steam and hot water boilers, steam heating power plant equipment
	90-032	Steam and hot water fittings, accessories and supplies
	20-031	Tanks (metal, wood and synthetic materials): Mobile, potable, stationary and underground types
	10-026	Tickets, coupon books, sales books, strip books, etc.
	60-005	Tires and tubes
	90-034	Venetian blinds, awnings and shades
	40-015	Veterinary equipment and supplies
	10-027	Visual education equipment and supplies
	20-032	Water and wastewater treating chemicals
	20-033	Water supply and sewage treatment equipment/water meters accessories, conversion kits, fittings and risers
	90-035	Welding equipment and supplies

<b>PURCHASING PERSONNEL ONLY</b>	
<u>PROCESSING</u>	<b>Staff Initials/ Date of Service/ Additional Comments</b>
Received Application	
Database Entry/ID#	
Vendor Notification	
Vendor Number	





**Paulding County Board of Commissioners**

**Contractor Affidavit under O.C.G.A. § 13-10-91(b)(1)**

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91, stating affirmatively that the individual, firm or corporation which is engaged in the physical performance of services on behalf of Paulding County Board of Commissioners has registered with, is authorized to use and uses the federal work authorization program commonly known as E-Verify, or any subsequent replacement program, in accordance with the applicable provisions and deadlines established in O.C.G.A. § 13-10-91. Furthermore, the undersigned contractor will continue to use the federal work authorization program throughout the contract period and the undersigned contractor will contract for the physical performance of services in satisfaction of such contract only with subcontractors who present an affidavit to the contractor with the information required by O.C.G.A. § 13-10-91(b). Contractor hereby attests that its federal work authorization user identification number and date of authorization are as follows:

\_\_\_\_\_  
Federal Work Authorization User Identification Number

\_\_\_\_\_  
Date of Authorization

\_\_\_\_\_  
Name of Contractor

\_\_\_\_\_  
Name of Project  
Paulding County Board of Commissioners

\_\_\_\_\_  
Name of Public Employer

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_, \_\_\_\_, 201\_\_ in \_\_\_\_\_(city), \_\_\_\_\_(state).

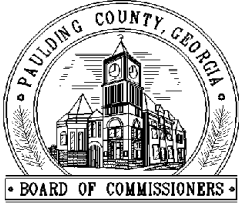
\_\_\_\_\_  
Signature of Authorized Officer or Agent

\_\_\_\_\_  
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME  
ON THIS THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:  
\_\_\_\_\_



**VENDOR APPLICATION**  
**PAULDING COUNTY BOARD OF COMMISSIONERS**  
 240 Constitution Boulevard Dallas, Ga 30132  
 www.paulding.gov  
 purchase@paulding.gov  
 ap@paulding.gov

COMPANY NAME	
COMPANY ADDRESS (REMIT PAYMENTS)	
TELEPHONE #	FAX #
E-MAIL ADDRESS	WEBSITE ADDRESS

**TAX INFORMATION (Please complete included W-9)**

FEDERAL TAX ID. OR SSN: \_\_\_\_\_

INDIVIDUAL \_\_\_\_\_ PARTNERSHIP \_\_\_\_\_ CORPORATION \_\_\_\_\_

NAME OF OFFICERS, OWNERS, PARTNERS, ETC.	VENDOR CODE(S)
PRESIDENT	1ST
VICE PRESIDENT	
SECRETARY	2ND
TREASURER	
OWNERS/PARTNERS	3RD
NORMAL SELLING TERMS	
DISCOUNTS EXTENDED	4TH
RETURN/REFUND POLICY	
CITY OR COUNTY BUSINESS LICENSE	5TH

**PLEASE PROVIDE THREE (3) REFERENCES (INCLUDE NAME, ADDRESS, PHONE)**


I HAVE RECEIVED A COPY OF THE "VENDOR REQUIREMENTS" AND "SECTION XIII STANDARDS OF ETHICAL CONDUCT" FOR PAULDING COUNTY. I UNDERSTAND AND AGREE TO ABIDE BY PAULDING COUNTY POLICIES. I UNDERSTAND THE REQUIREMENTS FOR FOR FULFILLING AND INVOICING ORDERS TO PAULDING COUNTY. FURTHER, I AGREE TO DISCLOSE ANY KNOWN OR POTENTIAL CONFLICTS OF INTEREST RELATED TO MY BUSINESS WITH PAULDING COUNTY.

**SIGNED:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

NOTE: ALL INVOICES **MUST** BE SUBMITTED TO **FINANCE** AT THE ABOVE ADDRESS/EMAIL.

# 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"/> Other ▶ .....	
	<input type="checkbox"/> Exempt from backup withholding	
	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. person (including a U.S. resident alien).

**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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## 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.

**U.S. person.** 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**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 recipient 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 (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include 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 4 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 regarding 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).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**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 From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" 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.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 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 recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt recipients 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 (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-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.gov](http://www.socialsecurity.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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://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.** Writing "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 recipients, see *Exempt From Backup Withholding* 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.

## 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 single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
7. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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

<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 second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal 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 regarding 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.