



TOWN OF HUNTINGTON HIGHWAY OFFICE

30 Rofay Drive
Huntington, New York 11743



Peter S. Gunther
Superintendent of Highways

September 1, 2016

TO ALL SNOW/ICE CONTROL CONTRACTORS

I would like to thank you for your past help in making sure Town of Huntington roads are cleared of snow in a timely manner. I am also appreciative of your interest in being a contractor for the Town of Huntington Highway Office for the upcoming winter.

As you know there are specific insurance and Worker's Compensation requirements that are mandated in order to be a contractor for the Highway Office. These requirements are outlined in this packet.

It is the obligation of the contractor to obtain all necessary insurance policies and to keep them current and in effect. No one from this office will call your insurance company or agency on your behalf. Please make sure that updated information is forwarded to this office prior to expiration dates. It is the obligation of the contractor to **immediately** inform this office of any insurance coverage changes or cancellations. Failure to properly notify this office of any changes could result in the revocation of this contractual agreement with the town.

Please complete all paperwork for vehicles(s) being rented by the Highway Office. Return the paperwork to **Town Of Huntington Highway Office, 30 Rofay Drive, Huntington NY 11743.**

According to Town of Huntington Policy, you will not be permitted to work without current insurance policies and all necessary paperwork.

Sincerely,

Peter S. Gunther
Superintendent of Highways

TOWN OF HUNTINGTON HIGHWAY OFFICE EQUIPMENT RENTAL

Paper Work Requirements

All paperwork must be resubmitted each year. The paperwork requirements are as follows.

1. **Certificate of Insurance** submitted directly by your Insurance Agent, Broker or Insurer, showing:

Automobile Bodily Injury Liability Coverage of at least:

\$300,000 (each person)

Automobile Property Damage Liability Coverage of at least:

\$300,000 (each person)

If the insurer shows the bodily injury and property damage coverage combined the amount of coverage must be at least:

\$500,000

Insurance coverage *should* extend through the following March. The certificate should reference snow plowing / sanding.

2. **Certificate of Workers Compensation** submitted directly by Insurance Agent, Broker or Insurer, showing Compensation Insurance Coverage of at least statutory minimum.

Required of individual contractors **IF** registering more than one vehicle with the Town.

Required of all corporate contractors **UNLESS** corporate contractor consists solely of a single employee that is an owner/officer of the corporation and registering only one vehicle with the Town.

However, if a corporate contractor consisting solely of a single employee that is an owner/officer of the corporation **ALSO** registers a personal vehicle with the Town, Workers Compensation insurance will be required.

3. **All commercial contractors** must have insurance certificates that have the **Town of Huntington, 30 Rofay Dr., Huntington, NY 11743** named as an additional insured and certificate holder.

Non-commercial contractors or contractors without commercial insurance must have the **Town of Huntington, 30 Rofay Dr., Huntington, NY 11743** listed as an additional interested party or certificate holder on their insurance policy.

It is the obligation of the contractor to **immediately** inform the Town of Huntington Highway office of any insurance coverage changes or cancellations. Failure to properly notify this office of any changes could result in the revocation of this contractual agreement with the town.

All contractors shall be responsible to pay all premiums and deductibles applied to these insurances.

The vehicle identification (VIN) number must also be on the insurance certificate.

4. **Affidavit** form must be executed as indicated, notarized, and returned.

5. The name appearing on policies and/or affidavits must be identical to the name registered with the Town and with the New York State Department of Motor Vehicles, except as permitted in the affidavit form.
6. Copy of current registration.
7. **Work Rules** form must be filled out and returned.
8. Fill out and return the **Comptrollers** packet which includes the **W-9** form and return along with your other paperwork to the **Elwood Main Office**. Only fill out the direct deposit information if you want the payment deposited directly into your account.
9. **Insurance company should submit insurance papers to the Elwood Main Office:**
Town of Huntington
Attention: Snow Vendor
30 Rofay Drive
Huntington, NY 11743

Fax Number: 631-499-3512

Work Tickets

Your area foreman will give you a work ticket(s) after each time you work. The ticket shows the type of work performed, time started, and time stopped, and total hours to be paid. The ticket must be signed by the area foreman, the driver and the helper (if any).

Be sure the tickets are correctly filled out. Incorrect or incomplete tickets will delay payment. Also make sure to keep your copy in a safe place.

Vehicle Inspection

All vehicles not previously inspected, must be inspected by our shop at the **Elwood Garage**.

All vehicle information that may be requested must be accurate. All new vehicles must be inspected prior to work. At the time of inspection, vehicle registration will also be checked. **If you replace your vehicle with a new one, it must be inspected and a new Highway Vehicle Number will be assigned.**

A copy of the vehicle **Registration** must be sent in along with the **Affidavit**, and **Insurance Papers**.

If your **Auto Insurance**, or your **Workers' Compensation Insurance** expires, you will not plow for the Town until we have an Original Certificate(s) of Insurance. There will be no exceptions.

Payment: Unless you have arranged for direct deposit, a check from the Comptroller's Office will be mailed to you within a reasonable time after you have worked on a snowstorm.

AFFIDAVIT
(Complete both sides)

THE UNDERSIGNED _____ HEREBY CERTIFIES AS FOLLOWS:

- One. That I own and operate truck(s) bearing New York License No(s) _____ and that I am independent contractor, and as such is in sole control of said truck(s) as to the manner of operating, loading and discharging of material conveyed, except as to the designation of the place pick-up, and delivery.
- Two. That I sublet the use of said truck(s) together with my services as chauffeur on a per diem basis to Town of Huntington and to such other who desire my truck and services from time to time.
- Three. That such sub-leasing and the daily rate, thereof, is a gross charge based on the market rate for truck hire, including the furnishing of fuel, labor and maintenance for such truck operation.
- Four. In consideration of the aforesaid, I hereby release and discharge, for myself, my heirs, executors, and administrators the said Town of Huntington, its successors and assigns, from all claims or for compensation thereof, for any injuries that may arise out of the performance of this agreement, whether to myself or to any and all other, and to hold and save the Town of Huntington harmless for any liability, loss or damage, arising out of my acts or omissions. I further agree to defend, indemnify and hold the Town of Huntington, its agents, servants and/or employees harmless from and against all claims, including reasonable attorney fees and liability arising out of or in connection with snow and ice control activities of the contractor and/or subletting of vehicles(s) listed herein. Further, IT IS EXPRESSLY UNDERSTOOD that such indemnity of the Town of Huntington shall not be limited by reason of enumeration of any insurance coverage herein provided
- Five. The undersigned represents that if the vehicle above described is owned by a partnership, corporation or by an individual conducting a business under an assumed name, that such partnership, corporation or individual has duly filed the necessary certificate of doing business under a partnership with the Clerk of the County of Suffolk, State of New York, and that I have expressed authority from the principal of such an entity or person to engage in the work to be performed herein and have expressed authority from such entity or person to enter into the within agreement.
- Six. The undersigned represents that the vehicle above described may be owned by an individual other than the undersigned and that I have the consent of the owner to operate the vehicle, and to use it for the purposes intended, as well as the authority of such owner to sign the within document, and that all persons operating the above mentioned vehicle likewise have such consent, and if other than the owner or undersigned, so operate the vehicle with the expressed consent of the owner and with full knowledge that he shall be bound by the terms of this agreement.

IN WITNESS WHEREOF, I HAVE SET MY HAND AND SEAL THE _____ DAY OF _____, 20__

Sealed and delivered in the presence X _____ L.S.

Print or type name

State of New York

County of _____

On the _____ day of _____, 20__ before

me came _____ to be known

to me to be the individual described in and who executed the foregoing instrument and acknowledged that he executed the same.

Notary Public

Please provide the information below:

Vendor Soc. Sec. # (Individual or sole proprietor) _____

Vendor Fed I.D. # (Business) _____

Veh.ID. # _____

Vendor Phone # _____

Contracted Entity Third-Party Certification Statement - Stormwater Management Program:

ATTENTION CONTRACTORS: THIS CERTIFICATION APPLIES TO ALL CONTRACTS WITH THE TOWN OF HUNTINGTON WHERE THE CONTRACTOR IS PERFORMING WORK THAT MAY DIRECTLY OR INDIRECTLY CAUSE OR CONTRIBUTE TO POLLUTANT DISCHARGES INTO MUNICIPAL SEPARATE STORM SEWER SYSTEMS LOCATED THROUGHOUT OF THE TOWN OF HUNTINGTON.

I certify under penalty of law that I understand and agree to comply with the terms and conditions of the Town of Huntington's Stormwater Management Program (SWMP)* and Stormwater Management Program Plan (SWMPP)** and agree to implement any corrective actions identified by the Town of Huntington and/or its designated representative(s).

I also understand that the Town of Huntington must by law comply with the terms and conditions of the State of New York's State Pollutant Discharge Elimination System (SPDES) GP-0-15-003 "Municipal Separate Storm Sewer Systems (MS4) Permit"*** and that it is unlawful for any person employed by or under contract to the Town of Huntington to directly or indirectly cause or contribute to a violation of surface water and/or groundwater quality standards.

Further, I understand that my own responsibility and/or liability to comply with the terms and conditions of the Huntington SWMP and Huntington SWMPP as a condition of performing and being paid for the work pursuant to the subject contract shall be neither diminished, eliminated nor lessened by any MS4 program non-compliance by the Town of Huntington with respect to said contract or any other element of the Town's MS4 Program.

<hr/> <p>(Name of Contractor)</p> <hr/> <p>(Signed By)</p>

Contact Information	
<u>Business/Firm Name:</u>	<hr/>
<u>Address:</u>	<hr/> <hr/>
<u>Telephone Number:</u>	<hr/>

* - <http://www.huntingtonny.gov/content/13749/16439/16577/16591/default.aspx>

** - http://www.huntingtonny.gov/filestorage/13749/16439/16577/16591/26387/Town_of_Huntington_SWMP_Plan_031413_Rev3.pdf

*** - http://www.dec.ny.gov/docs/water_pdf/ms4permit.pdf



TOWN OF HUNTINGTON HIGHWAY OFFICE

30 Rofay Dr., Huntington, NY 11743
Tele. 631-351-3077, ext. 116 Fax 631-499-3512

Peter S. Gunther
Superintendent of Highways

**SNOW VENDOR GPS RECEIPT
CONDITION OF EMPLOYMENT**

This is to certify that I, _____,

Print Name

Operating under the business name of _____,

Company name (if applicable)

residing at Home/Business address: _____,

Home and/or Business Address

working as a Snow Vendor for the Town of Huntington have been given a Portable

GPS System to be used at all times when plowing for the Town of Huntington. I

will be responsible for the GPS System from _____ to **March 31, 2017.**

I understand that the unit **MUST** be returned to the Elwood Office by **April 14, 2017.**

I also understand if the portable GPS system is lost, stolen, broken, etc, I will reimburse the
Town of Huntington \$300.00 for the cost of the unit.

Signature

Date

Unit # Assigned (to be filled in by Superintendent)

Return Date (to be filled in by Superintendent)



**Town Hall • 100 Main Street
Huntington, NY 11743-6991**

**Phone: (631) 351-3038
Fax: (631) 351-2898
Audit@HuntingtonNY.gov**

AUDIT & CONTROL

**Peggy Karayianakis
Interim Director**

Dear Sir/Madame:

The Internal Revenue Service requires the Town of Huntington to obtain a Taxpayer Identification Number (T.I.N) and/or Social Security Number from all vendors with whom it does business. This number is needed for the timely processing of payments and to keep accurate records with the Internal Revenue Service. *Failure to provide the Town with the applicable T.I.N. or Social Security Number could result in a \$50.00 penalty under Section 6723 of the Internal Revenue Service Code.*

Therefore, the Town of Huntington would appreciate it if you could insert either your T.I.N. Number or Social Security number (whichever is applicable to your business) on the attached W-9 Form. In addition, to help streamline the payment process, please fill out the enclosed Vendor Information Form completely and return both forms by mail, e-mail, or fax as per the information below:

Town of Huntington
Comptroller's Office
100 Main Street, Huntington, NY 11743
fax: 631-351-2898
e-mail: accts_payable@huntingtonNY.gov

No payments will be issued until these forms are received and processed by the Department of Audit & Control. Please be sure to fill out the accompanying forms completely. If you would like your payment done via direct deposit, please be sure to include an email address, so that a notification can be sent to you once the payment has been processed.

Thanking you in advance for your cooperation.

Yours truly,
Comptroller's Office
Town of Huntington



**The Town of Huntington
VENDOR INFORMATION FORM**

Please fill in all information completely and legibly.

Vendor Legal Name (Per W-9): _____

**Vendor Federal ID or
Social Security Number:** _____

Type: Corporation Individual Government
 Partnership Sole Proprietorship Other

Primary Vendor Address _____

City, State and Zip Code: _____

Remit to Address (if different): _____

City, State and Zip Code: _____

Contact Name: _____
Contact Title: _____

Cell #: _____ **Home #:** _____ **Office #:** _____

Contact Email Address*: _____

**Required for Direct Deposit Notification*

Complete Financial Information ONLY if you want Direct Deposit

Financial Information –

ALL BANK INFORMATION NEEDS TO BE FILLED IN CORRECTLY FOR ACH PAYMENTS TO BE MADE

Bank Account Name: _____

Bank Account Number: _____

Bank Name: _____

Bank Branch Address: _____

City, State and Zip Code: _____

Routing Transit Number: _____ **Account Type (check one):**
(9 digits required) Checking Savings

**Department of Audit & Control
100 Main St
Huntington, NY 11743
(631) 351-3038 Fax (631) 351-2898
e-mail: accts_payable@HuntingtonNY.gov**

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (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) ▶ _____	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number								

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

Employer identification number								

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

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

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 6 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 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((2)),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ³ The actual owner ⁴
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2663	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)(ii)(B))	The trust

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4400 or submit Form 14039.

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.