

**OAKLAND COUNTY
NEIGHBORHOOD AND HOUSING
DEVELOPMENT**

CONTRACTOR APPLICATION

OAKLAND COUNTY NEIGHBORHOOD & HOUSING DEVELOPMENT
1200 NORTH TELEGRAPH ROAD, 34E
PONTIAC, MI 48341-1032

OAKLAND COUNTY NEIGHBORHOOD & HOUSING DEVELOPMENT

**CONTRACTOR APPLICATION FOR HOME
IMPROVEMENT PROGRAM**

Dear Contractor:

Thank you for your inquiry to participate in the Oakland County Home Improvement Program (HIP). The continued success of this program depends on professional and qualified contractors such as you.

To qualify as a HIP contractor you must provide the following documents to our office;

- **Contractors' Qualification Statement** (see attachment pages 2-4)
- **Proof of adequate insurances** (see attachment page 3)
- **Lead Abatement certificate from the State of Michigan**
- **Current Michigan Residential Builders License**

This information must be sent to our office to be considered for the HIP Contractors Bid List. Prior to receiving invitations to bid, all new contractors must attend an orientation meeting to the Home Improvement Program. The meeting will introduce your company to HIP staff and important contractor procedures contained in the HIP Contractors Manual. You will receive a copy of this manual at the meeting. We will notify you of the date, time and location of this meeting.

To remain eligible to bid, you must keep your Residential Builders License, Lead Abatement Contractor License and insurance current and on file at the Oakland County Neighborhood & Housing Development Office.

If you have questions, please call Joe DelMorone, Supervisor, Field Services, at (248) 830-9411 or email at delmoronej@oakgov.com or call toll free at 1-888-350-0900 x 80493.

Completion of this form is required prior to bidding Oakland County Neighborhood & Housing Development projects.

THE UNDERSIGNED CERTIFIES:

THAT all statements and all responses to questions made hereinafter are true and correct.

COMPANY NAME _____

COMPANY ADDRESS:

STREET _____

CITY _____

MI ZIP CODE _____

TELEPHONE _____ FAX NO. _____ MOBILE NO. _____

OWNER/QUALIFYING OFFICER: _____

EMPLOYER ID OR SOCIAL SECURITY NUMBER _____

THE FOLLOWING INFORMATION IS REQUESTED FOR FEDERAL STATISTICAL REPORTING PURPOSES ONLY. THIS INFORMATION APPLIES TO THE OWNER/QUALIFYING OFFICER OF THE COMPANY.

RACE/ETHNIC/SEX

_____ American Indian or Alaskan Native	_____ White
_____ Asian or Pacific Islander	_____ Other (Specify) _____
_____ Black	_____ Male
_____ Hispanic	_____ Female

THE UNDERSIGNED FURTHER AGREES:

THAT the partnership, DBA and corporation is licensed by the State of Michigan in accordance with Act 383, 1965, Section 338, 1505

THAT your Michigan State Residential Builder's License No. _____ is current and will be maintained.

(COPY OF BUILDERS LICENSE & LEAD ABATEMENT CONTRACTOR CERTIFICATE IN INDIVIDUAL'S OR COMPANY'S NAME MUST BE SUBMITTED TO THE OAKLAND COUNTY NEIGHBORHOOD & HOUSING DEVELOPMENT).

THAT necessary insurances are on file with the Oakland County Community & Home Improvement Division and kept current. **CERTIFICATES OF INSURANCE MUST NAME OAKLAND COUNTY NEIGHBORHOOD & HOUSING DEVELOPMENT AS CERTIFICATE HOLDER.**

The following minimum insurance coverage is required.

Commercial General Liability Insurance in the minimum amount of \$500,000 combined single limit per occurrence including coverage for:

- a. Independent Contractor
- b. Products and Completed Operations

Auto Liability coverage in the minimum amount of \$500,000 combined single limit per occurrence with coverage for:

- a. Hired Auto
- b. Non-Owned Auto
- c. No-Fault as required by State Law

Workers Compensation coverage as required by law and Coverage B - Employers Liability Coverage in the minimum amount of \$100,000.

THAT the work will be performed in accordance with Oakland County's minimum specifications and subject to a clear final inspection by the Neighborhood & Housing Development.

THAT work will be performed in conformance with all applicable local codes and regulations and that contractors are responsible to obtain all permits required by the local communities and

THAT if the work performed by the contractor is found to be unsatisfactory by Oakland County Neighborhood & Housing Development, or if relations between the contractor, homeowner or other parties are found to be unsatisfactory, that Oakland County Neighborhood & Housing Development may remove the contractor's name from the contractor list.

**OAKLAND COUNTY
HOME IMPROVEMENT PROGRAM WORK AREAS**

July 1, 2014

HOLLY Twp HOLLY Vig	GROVELAND Twp 1	BRANDON Twp ORTONVILLE Vig	OXFORD Twp OXFORD Vig	ADDISON Twp LEONARD Vig 2
ROSE Twp	SPRINGFIELD Twp	CLARKSTON City INDEPENDENCE Twp	ORION Twp LAKE ORION Vig	OAKLAND Twp
HIGHLAND Twp	WHITE LAKE Twp 3	KEEGO HARBOR City SYLVAN LAKE City	AUBURN HILLS City PONTIAC City WATERFORD Twp	ROCHESTER City ROCHESTER HILLS City
MILFOR Twp MILFORD Vig	WALLED LAKE City WIXOM City COMMERCE Twp WOLVERINE LAKE Vig	WEST BLOOMFIELD Twp ORCHARD LAKE Vig	BLOOMFIELD Twp. BLOOMFIELD HILLS City BIRMINGHAM City 4	CLAWSON City TROY City
LYON Twp SOUTH LYON Twp	NOVI City NORTHVILLE City	FARMINGTON City FARMINGTON HILLS City	BEVERLY HILLS Vig FRANKLIN Vig LATHRUP VILLAGE City SOUTHFIELD City	BERKLEY City FERNDAL City HAZEL PARK City HUNTINGTON WOODS City OAK PARK City MADISON HEIGHTS City PLEASANT RIDGE City ROYAL OAK Twp ROYAL OAK City

The Oakland County Neighborhood & Housing Development Program staff has divided the county into four Home Improvement Program Work Areas for your transportation and working convenience. Please specify the area(s) in which you want to work. You may choose one area, all four areas, or any combination of areas (i.e., Area 1 and Area 4). Note, you will only receive bids for home improvement jobs located in the area(s) you have specified. A few communities do not participate in this program. For more information on Home Improvement Program Work Areas, please contact the Field Services Supervisor at (248) 830-9411.

CONTACTORS CERTIFICATION OF APPLICATION

The answer to the foregoing questions and all statements therein contained is true and correct.

Dated this _____ day of _____, 20__ .

_____ By _____
(Company Name-Type or Print) (Signature of owner or qualifying officer)

Being duly sworn, deposes and says that he/she is the _____
(Title)

Of _____:
(Company Name)

<p>NOTARY:</p> <p>SUBSCRIBED AND SWORN BEFORE ME THIS _____ DAY, _____ 20__</p> <p>NOTARY PUBLIC: _____</p> <p>_____ COUNTY, MICHIGAN</p> <p>ACTING IN _____ COUNTY</p> <p>MY COMMISSION EXPIRES _____</p>
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**NEIGHBORHOOD & HOUSING DEVELOPMENT PROGRAM
FIFTY-SEVEN PARTICIPATING COMMUNITIES**

CITIES			
Auburn Hills	Berkley	Birmingham	Bloomfield Hills
Clarkston	Clawson	Farmington	Farmington Hills
Ferndale	Hazel Park	Huntington Woods	Keego Harbor
Lathrup Village	Madison Heights	Northville	Novi
Oak Park	Orchard Lake Vlg	Pleasant Ridge	Pontiac
Rochester	Rochester Hills	Royal Oak City	South Lyon
Southfield	Sylvan Lake	Troy	Walled Lake
Wixom			
TOWNSIDPS			
Addison	Bloomfield	Brandon	Commerce
Groveland	Highland	Holly Twp	Independence
Lyon	Milford Twp	Oakland	Orion
Oxford Twp	Rose	Royal Oak Twp	Springfield
Waterford	West Bloomfield	White Lake	
VILLAGES			
Beverly Hills	Franklin	Holly Vlg	Lake Orion
Leonard	Milford Vlg	Ortonville	Oxford Vlg
Wolverine Lake			

SUMMARY OF QUALIFICATIONS FOR CONTRACTORS

- I. Completed Contractor's Qualification Statement (see attachment pages 2-4)
2. Proof of adequate insurances (see attachment page 3)
3. Lead Abatement Certificate from State of Michigan (go to www.michigan.gov/leadsafe web site and scroll down to lead professionals and click on the certification process).
4. Current Residential Builders License.

PLEASE RETURN YOUR COMPLETED APPLICATION PACKAGE TO:

**OAKLAND COUNTY NEIGHBORHOOD AND HOUSING DEVELOPMENT
ATTENTION: JOE DELMORONE
1200 NORTH TELEGRAPH ROAD, 34E
PONTIAC, MI 48341-1032**

**OAKLAND NEIGHBORHOOD &
HOUSING DEVELOPMENT
DIVISION**

DEBARMENT AND SUSPENSION CERTIFICATION

OAKLAND COUNTY NEIGHBORHOOD & HOUSING DEVELOPMENT
1200 NORTH TELEGRAPH ROAD, 34E PONTIAC, MI 48341-1032

Oakland County Neighborhood & Housing Development Division
DEBARMENT AND SUSPENSION
CERTIFICATION

Company Name: _____ Qualifying Officer: _____

Company Address: _____ City: _____ MI Zip: _____

Tax Identification Number _____

Title 24 Code of Federal Regulations Part 24 requires that the County not enter into contracts with any agency, corporation, partnership, or other legal entity that has been debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by the Federal Government from participating in transactions involving Federal funds. As a condition of receiving funding under the Community Development Block Grant, HOME, Emergency Shelter, and Housing Opportunities for Persons with AIDS (HOPWA) programs, you are required to sign the certification below which specifies that neither you nor your principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in programs funded by a Federal agency.

It also certifies that you will not use, directly or indirectly, any of these funds to employ, award contracts to, engage the services of, or fund any contractor that is debarred, suspended, or ineligible under 24 Code of Federal Regulations Part 24.

If you need to determine whether your agency/firm has been debarred or suspended, or if a subcontractor you plan to hire is suspended or debarred, please refer to the following sources:

- List of Parties Excluded From Federal Procurement and Nonprocurement Programs, issued by the U.S. General Services Administration, Office of Acquisition Policy. Contact the Superintendent of Documents, U.S. Government Printing Office, Washington D.C. 20402 (Reference Stock# 722-002-00000-8). The telephone number is 202-512-1800.
- Internet access is also available at <http://epls.arnet.gov>.

If you have any questions, contact the Oakland County Neighborhood & Housing Development Division at 248-858-0493.

Please note: Completion of this Certification is a requirement for working in the Oakland County Home Improvement Program.

Instructions for Certification

1. By signing and submitting this document, the participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed. When the County determines that the Contractor knowingly rendered an erroneous certification, in addition to other remedies available to the County, the County may terminate this Contract for cause or default.
3. The Contractor shall provide immediate written notice to the County if at any time the prospective participant learns that its certification was erroneous when submitted or had become erroneous by reason of changed circumstances.
4. The terms covered transaction, debarred, suspended, ineligible, covered transaction, participant, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meaning set out in the Definitions and Coverage sections of rules implementing Executive Order 12549: 45 CFR Part 76.
5. The Contractor agrees that it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the County.
6. The Contractor further agrees by submitting this proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion- Covered Transaction," without modification, in all covered transactions and in all solicitations for covered transactions.
7. A Contractor may rely upon a certification of a prospective participant in a covered transaction that it is not proposed for debarment under 48 CFR part 9, subpart 9.4, debarred, suspended, ineligible, or voluntarily excluded from covered transactions, unless it knows that the certification is erroneous. A Contractor may decide the method and frequency by which it determines the eligibility of its principals. Each Contractor may, but is not required to, check the Non-procurement List (of excluded parties).
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of the Contractor is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. If a Contractor is in a covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the County, the County may terminate this transaction for cause or default.

Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion

The Contractor certifies to the best of its knowledge and belief, that it and its principals:

- a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal agency;
b) have not, within a three-year period preceding this contract, been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under public transaction; violation of Federal or State antitrust statutes, or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
c) are not presently indicted or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in (b). above; and;
d) have not, within a three-year period preceding this contract, had one or more public transactions (Federal, State or local) terminated for cause or default.

EXECUTION

IN WITNESS WHEREOF, the Contractor has executed this Certification on the date set forth below.

Signed: _____
(Contractor/Qualifying Officer)

Date: _____

Printed Name: _____

Company: _____

STATE OF MICHIGAN)

)

COUNTY OF OAKLAND)

)

On this ___ day of _____ A.D. 20___ before me, the subscriber, a Notary Public in and for said county, personally _____, known to me to be the person described in and who executed the Certification, and then acknowledged the execution thereof to be ___ free act and deed.

Notary Public,
Oakland County, Michigan
My Commission Expires: _____

Acting in County of Oakland, Michigan

I, _____ (Contractor) have received or retained a copy of this document for my records.



FISCAL SERVICES REGISTRATION PACKET

FISCAL SERVICES DIVISION
2100 PONTIAC LAKE ROAD
WATERFORD MI 48328-0403

In order to process payments from Oakland County, each payee/vendor must be on the Master Vendor List. Please complete and return the attached Vendor Registration form and the Request for Taxpayer Identification Number and Certification (Form W-9) via Fax, Email or U.S.Mail.

**OAKLAND COUNTY FISCAL SERVICES
DIVISION BUILDING 41 W - 4TH FLOOR
2100 PONTIAC LAKE ROAD
WATERFORD MI 48328-0403**

FAX # (248) 452-2148 or Email: vendors@oakgov.com

If you would like your payment(s) made to you electronically, please complete and return the ACH VENDOR REGISTRATION FORM - Electronic Funds Transfer (EFT) on page 4.

INSTRUCTIONS

Please type or print clearly the information on the Registration form.

INCOMPLETE REGISTRATION FORMS WILL BE DISCARDED

1. TAX IDENTIFICATION NUMBER:

This is your nine digit Tax Identification Number. Enter the number that is used when reporting tax earnings as shown on the Request for Taxpayer Identification Number and Certification (Form W-9) included in this packet. This may be your Federal Employer Identification Number (FEIN/TIN), or your social security number (SSN). If you are a sole proprietorship, you should enter your social security number.

2. BUSINESS/INDIVIDUAL NAME AND ADDRESS:

Enter your company (or individuals) legal business name and address; payments will be sent to this address, unless otherwise noted (see #3 below).

3. REMITTANCE ADDRESS:

Complete only if different from address (see #2 above). Enter the address where you want payments sent.

If more space is needed for any additional information, please attach a separate sheet of paper to the registration form.

TO BE CONSIDERED AN ACTIVE PAYEE/VENDOR AND TO RECEIVE ANY PAYMENTS DUE, THE FISCAL SERVICES DIVISION MUST RECEIVE A SIGNED AND DATED W-9 FORM. A W-9 FORM IS INCLUDED IN THIS PACKET, OR YOU CAN DOWNLOAD THE FORM VIA THE INTERNET AT WWW.IRS.GOV.

IT IS THE SOLE RESPONSIBILITY OF THE PAYEE/VENDOR TO NOTIFY THE FISCAL SERVICES DIVISION OF ANY AND ALL CHANGES TO THIS APPLICATION. A VENDOR CHANGE REQUEST FORM CAN BE OBTAINED BY CALLING (248) 858-5489 OR VIA THE INTERNET AT: <http://www.oakgov.com/mgtbud/fiscal/Pages/vendors.aspx>



DAVID COULTER, OAKLAND COUNTY EXECUTIVE

VENDOR REGISTRATION

Oakland County Fiscal Services Division
 Building 41 W - 4th Floor
 2100 Pontiac Lake Road
 Waterford MI 48328-0403
 Phone (248) 858-5489, Fax (248) 452-2148
 Email: vendors@oakgov.com

TAX IDENTIFICATION NUMBER:
 (Use Social Security Number if sole proprietor)

TIN		SSN	

Please type or print clearly. Complete all sections. Incomplete applications will be discarded.

Business/Individual Name and Address

Remittance Address

Legal Business Name*
Address*
City* State* Zip*
Phone*
Fax
Contact*
Title
E-mail

<input type="checkbox"/> Select if same business/individual information.
Address
City State Zip
Phone
Fax
Contact
Title
E-mail

***REQUIRED FIELDS**

Requesters Name (please print)

Requesters Signature (**required**)

Date



ACH VENDOR REGISTRATION FORM Electronic Funds Transfer (EFT)

THIS PAGE IS OPTIONAL

INSTRUCTIONS: Please type or print clearly. Complete all sections. Incomplete applications will be discarded.

PAYEE/VENDOR INFORMATION					
Name:					
Address:					
Tax Identification Number: (use SSN if individual or sole proprietor)			E-mail Address:*		
		TIN	SSN		
Contact Person Name	Title		Telephone Number:	Fax Number:	
FINANCIAL INSTITUTION INFORMATION					
Name of Financial Institution:					
Nine-Digit Routing Transit Number: You must obtain a correct Routing number from your bank for ACH transactions. This may not be the same as the routing number on your checks.					
Account Number:					
Account Type:			Checking		Savings

Authorized Signature	Title
Printed Name of Signor	Date

***E-mail Address is required for notification purposes.**

RETURN TO:

Oakland County Fiscal Services Division
Building 41 W - 4th Floor
2100 Pontiac Lake Road
Waterford MI 48328-0403
FAX # (248) 452-2148 or Email: vendors@oakgov.com

I authorize Oakland County to deposit funds owed to the above payee/vendor by the County, by direct deposit (electronic funds transfer). Information provided must be for U.S. Financial Institutions only.

I consent to and agree to comply with the National Automated Clearing House Association Rules and Regulations and Oakland County's policy regarding electronic funds transfers as they exist on this date or as subsequently adopted, amended, or repealed. Michigan law governs electronic funds transactions authorized by this agreement in all respects except as otherwise superseded by federal law.

By signing the filled-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 code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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 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. 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 section 1446 withholding on your share of partnership income.

In the cases 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 disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- 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 (see 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 even after the payee has otherwise become a U.S. resident alien for tax purposes.

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

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

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, 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 under certain conditions withhold and pay to the IRS 24% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *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 payees 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 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

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 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.

Note: 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 that is not a single-member LLC, C 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 charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **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 never 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 even 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 code(s) 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 attorneys’ 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 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 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 nominee or custodian
- 13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply 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 requesting this form if you are uncertain if the financial institution is subject to these requirements. 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 their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment 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 described 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 requesting this form to determine whether the FATCA code and/or exempt payee 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 returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used 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 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.

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 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 SSA 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. 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 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 U.S. 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, 4, or 5 below indicates 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 payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 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 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 secured 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, 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) 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)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	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 (see 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, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing 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 the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see 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, 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*, earlier.

*Note: The 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, 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 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 (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 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. commonwealths and 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.