

**VENDOR REGISTRATION PACKAGE***(Business Entity Registration Application)***Internal Services Department (ISD)  
Procurement Management Services Division  
Vendor Services Section**111 NW 1<sup>st</sup> Street, Suite 1300, Miami, Florida 33128-1974

Telephone: 305-375-5773

[www.miamidade.gov/procurement](http://www.miamidade.gov/procurement)

**Please type or complete in ink and forward package by mail or in person to the address above. Strikethroughs with initials will be accepted. White-out will not be accepted.**

Prospective vendors are required to complete a Vendor Registration Package prior to the award of any County contract. It is the vendor's responsibility to keep information current, complete and accurate, by submitting any updates to the ISD, Procurement Management Services, Vendor Services Section.

**FEDERAL EMPLOYER  
IDENTIFICATION NUMBER (FEIN)**

In order to establish a file for your firm, you must enter your firm's FEIN. This number becomes your "**County Vendor Number**". Please enter your Federal Employee Identification Number (FEIN) or if none, then enter the owner's Social Security Number (SSN).

☐ **FEIN** \_\_\_\_\_**NORTH AMERICAN INDUSTRY  
CLASSIFICATION SYSTEM (NAICS)**

The North American Industry Classification System (NAICS) is the standard used by the federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing and publishing statistical data related to the U.S. business economy.

☐ **NAICS Code** \_\_\_\_\_

**The Vendor Registration Package is comprised of the following four sections.  
All sections must be completed and submitted. If a question is not applicable, please write "None".**

Section 1: General Business Information

Section 2: Vendor Affidavits Form (Requires Notarized Signature)

Section 3: Vendor Commodity Codes Selection Checklist

Section 4: Vendor Document Checklist and Additional Government Forms

Pages 1-4

Pages 5-8

Pages 9-15

Page 17

**SECTION 1: GENERAL BUSINESS INFORMATION** (pages 1-4)**1. NAME OF BUSINESS:**

Enter the name of the entity, individual(s), partners, or corporation; followed by any other name used to do business (DBA). This business name shall appear on all invoices submitted to the County.

Name of Entity, Individual(s), Partners or Corporation

Doing Business As (If same as above leave blank)

**2a. COMPANY BUSINESS ADDRESS:**

Enter the physical address for the main office.

Street Address (P.O. Box Number is not permitted)

City

State (U.S.A.)

Country

Zip Code

**2b. MAILING ADDRESS:**

Enter the business mailing address only if different from above. (Leave blank if address is the same as above).

Street Address (or P. O. Box Number)

City

State (U.S.A.)

Country

Zip Code

**2c. PAYMENT REMITTANCE ADDRESS:**

Enter the company address where payment of invoices is to be mailed. (Enter even if same as above).

Street Address (or P.O. Box Number)

City

State (U.S.A.)

Country

Zip Code

**3. OTHER AFFILIATE:**

Enter name and address of Business Affiliate, i.e. parent company or subsidiary with the same Federal Employer Identification Number (FEIN) as firm submitting vendor application.

☐ Parent Company

☐ Subsidiary

\_\_\_\_\_  
Name of Firm

\_\_\_\_\_  
Street Address (P.O. Box Number is not permitted)

\_\_\_\_\_  
City

\_\_\_\_\_  
State (U.S.A.)

\_\_\_\_\_  
Country

\_\_\_\_\_  
Zip Code

**4. CONTACT PERSON:**

Enter your firm's contact person's name and title.

☐ Mr. ☐ Ms. ☐ Mrs.

\_\_\_\_\_  
First Name

\_\_\_\_\_  
MI

\_\_\_\_\_  
Last Name

\_\_\_\_\_  
Title:

**5. FIRM'S TELEPHONE NUMBERS AND E-MAIL ADDRESS:**

Enter your firm's telephone number(s) and include Miami-Dade County, long distance and 800 numbers if available, and the fax number for the contact person named above. Enter your firm's e-mail address. Solicitation notices will be e-mailed to this address. If no email address is available, access the Miami-Dade County Website at [www.miamidade.gov/procurement](http://www.miamidade.gov/procurement) for solicitation opportunities.

Telephone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Toll Free Number: \_\_\_\_\_

E-mail address: \_\_\_\_\_

**6. TYPE OF BUSINESS ORGANIZATION:**

Place a checkmark next to the applicable item that describes the type of organization for your firm and enter additional information as requested for that item. If incorporated, a copy of the company Certificate of Incorporation and IRS letter 147C, or any other preprinted IRS form issued by the IRS identifying your business name and Federal Employer Identification Number (FEIN), shall be submitted as verification of the company name and FEIN. If using a Social Security Number (SSN), a copy of the Social Security card shall be submitted. Also, if a corporation that trades in stock ownership in a public stock exchange market, check "Publicly Traded Corporation" and name the stock exchange market of registration and symbol. Refer to page 17 for complete list of required documents.

☐ Corporation – Incorporated in the State of: \_\_\_\_\_

☐ Publicly Traded Corporation:

Stock Exchange Market of Registration: \_\_\_\_\_ Symbol: \_\_\_\_\_

☐ Partnership: \_\_\_\_\_

☐ Sole Proprietorship (One Individual Owner): \_\_\_\_\_

☐ Not-for-Profit Organization: \_\_\_\_\_

☐ Other (Specify): \_\_\_\_\_

**7. YEARS FIRM HAS BEEN IN BUSINESS:**

☐ Less than 1 year

☐ 1 - 5 years

☐ 6 - 10 years

☐ 10+ years

8. **TYPE OF BUSINESS:** (Indicate by checkmark and identify type of commodity and/or service)

**Commodities/ Services**

- ☐ Manufacturer or Producer  
☐ Dealer or Distributor  
☐ Maintenance or Repair  
☐ Rental or Lease  
☐ Construction Contractor  
☐ Professional Services  
☐ Other

9. **THE MIAMI-DADE COUNTY (MDC) CONFLICT OF INTEREST AND CODE OF ETHICS ORDINANCE 2-11.1** requires all Miami-Dade County employees, board members and elected officials to seek a conflict of interest opinion prior to submittal of a bid, response or application of any type to contract with Miami-Dade County by the person or any member of his or her immediate family. Immediate family is defined as spouse, domestic partner, parents, stepparents, children and stepchildren. Pursuant to the ordinance, Miami-Dade County may not award a contract to any covered person who has not received a written ethics opinion or a waiver from the Board of County Commissioners.

If you answer yes to questions 9a or 9b below, you are required to obtain a Conflict of Interest Opinion from the Miami-Dade County Commission on Ethics and Public Trust (COE) concerning the relationship of the County employee, board member and/or elected official, to the officers or principals of your firm. An opinion from the COE is required prior to the receipt or approval of the vendor application by the Miami-Dade County, Internal Services Department, Procurement Management Services Division. Submit request for a written Conflict of Interest Opinion to: Miami-Dade County Commission on Ethics and Public Trust, 19 West Flagler Street, Suite #820, Miami, Florida, 33130 or fax to (305) 579-0273. Please contact the COE at (305) 579-2594 for further information. **It is the responsibility of the vendor to forward the vendor application and the written Conflict of Interest Opinion from the COE to the Miami-Dade County, Internal Services Department, Procurement Management Services Division for processing.**

9a. **ARE ANY OF THE OWNERS/PRINCIPALS IN THE FIRM, A MIAMI-DADE COUNTY ELECTED OFFICIAL, BOARD MEMBER OR MIAMI-DADE COUNTY EMPLOYEE(S)?** If "yes", indicate the name and complete the information below. Use duplicate form for multiple owners/principals. If "no", check box and go to the next section.

Yes: \_\_\_\_\_ No: \_\_\_\_\_

**Name of Owner/Principal in the Firm:** \_\_\_\_\_

I. **Miami-Dade Elected Official:** Yes ☐ No ☐ Date Elected: \_\_\_\_\_ Position Held: \_\_\_\_\_

II. **Miami-Dade Board Member:** Yes ☐ No ☐ Date Appointed: \_\_\_\_\_ Position Held: \_\_\_\_\_

Name of Board Appointed to: \_\_\_\_\_

III. **Miami-Dade County Employee:** Yes ☐ No ☐ County Employee Hire Date: \_\_\_\_\_ Position Held: \_\_\_\_\_

Miami-Dade County Employee (I.D. Number): \_\_\_\_\_ Miami-Dade County Department where Employee works: \_\_\_\_\_

9b. **ARE ANY IMMEDIATE FAMILY MEMBERS OF THE OWNERS/PRINCIPALS IN THE FIRM, A MIAMI-DADE COUNTY ELECTED OFFICIAL, BOARD MEMBER OR MIAMI-DADE COUNTY EMPLOYEE?** Immediate family is defined as spouse, domestic partner, parents, stepparents, children and stepchildren. If "yes", indicate the name and complete the information below. Use duplicate form for multiple owners/principals. If "no", check box and go to the next section.

Yes: \_\_\_\_\_ No: \_\_\_\_\_

**Name of Owner/Principal in the Firm:** \_\_\_\_\_

**Name of Immediate Family Member of the Owners/Principals in the Firm:** \_\_\_\_\_

I. **Miami-Dade Elected Official:** Yes ☐ No ☐ Date Elected: \_\_\_\_\_ Position Held: \_\_\_\_\_

II. **Miami-Dade Board Member:** Yes ☐ No ☐ Date Appointed: \_\_\_\_\_ Position Held: \_\_\_\_\_

Name of Board Appointed to: \_\_\_\_\_

III. **Miami-Dade County Employee:** Yes ☐ No ☐ County Employee Hire Date: \_\_\_\_\_ Position Held: \_\_\_\_\_

Miami-Dade County Employee (I.D. Number): \_\_\_\_\_ Miami-Dade County Department where Employee works: \_\_\_\_\_

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## AFFIRMATIONS AND SIGNATURES

*The undersigned hereby certifies that the foregoing statements are true and correct and include all of the material necessary to identify and explain the operation of the business described herein. The undersigned agrees to provide Miami-Dade County with current, complete and accurate information for each project contracted and for all proposed changes in any contractual agreement. Misrepresentations shall be grounds for terminating any contract.*

Signed this (date): \_\_\_\_\_ day of: \_\_\_\_\_ 20 \_\_\_\_\_

Sign by: \_\_\_\_\_ Name of Firm: \_\_\_\_\_

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

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**VENDOR AFFIDAVITS FORM**

(Uniform County Affidavits)

**Internal Services Department (ISD)  
Procurement Management Services Division  
Vendor Services Section**111 NW 1<sup>st</sup> Street, Suite 1300, Miami, Florida 33128-1974

Telephone: 305-375-5773

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The completion of the Vendor Affidavits Form allows vendors to comply with affidavit requirements outlined in Section 2-8.1 of the Code of Miami-Dade County. Vendors are required to have a complete Vendor Registration Package on file, including required affidavits, prior to the award of any County contract. **It is the vendor's responsibility to keep all affidavit information up to date and accurate by submitting any updates to the ISD, Procurement Management Services Division, Vendor Services Section.**

**FEDERAL EMPLOYER****IDENTIFICATION NUMBER (FEIN)**

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☐ **NAICS Code** \_\_\_\_\_**SECTION 2: VENDOR AFFIDAVITS FORM** (pages 5-8)**A) Name of Entity, Individual(s), Partners or Corporation****B) Doing Business As (If same as line A, leave blank)**

Street Address (P.O. Box Number is not permitted)

City

State (U.S.A.)

Country

Zip Code

**1. MIAMI-DADE COUNTY OWNERSHIP DISCLOSURE AFFIDAVIT**

(Sec. 2-8.1 of the Miami-Dade County Code)

Firms registered to do business with Miami-Dade County, shall require the person contracting or transacting such business with the County to disclose under oath his or her full legal name, and business address. Such contract or transaction shall also require the disclosure under oath of the full legal name and business address of all individuals having any interest (legal, equitable, beneficial or otherwise) in the contract other than subcontractors, materialmen, suppliers, laborers or lenders. Post office box addresses shall not be accepted hereunder. If the contract or business transaction is with a corporation the foregoing information shall be provided for each officer and director and each stockholder holding, directly or indirectly, five (5) percent or more of the outstanding stock in the corporation. If the contract or business transaction is with a partnership, the foregoing information shall be provided for each partner. If the contract or business transaction is with a trust, the foregoing information shall be provided for the trustee and each beneficiary of the trust. The foregoing disclosure requirements shall not apply to contracts with publicly-traded corporations, or to contracts with the United States or any department or agency thereof, the State or any political subdivision or agency thereof, or any municipality of this State. Use duplicate page if needed for additional names.

If no officer, director or stockholder owns (5%) or more of stock, please write "None" below.

**PRINCIPALS**

FULL LEGAL NAME	TITLE	ADDRESS

**OWNERS****CHECK BOXES BELOW**

FULL LEGAL NAME	TITLE	% OF OWNERSHIP	ADDRESS	GENDER		RACE / ETHNICITY							
				M	F	White	Black	Hispanic	Asian/Pacific Islander	Native American/Alaskan Native	Other		

If a percentage of the firm is owned by a publicly traded corporation or by another corporation, indicate below in the space "Other Corporations".

OTHER CORPORATIONS	% OF OWNERSHIP												

## 2. **MIAMI-DADE COUNTY EMPLOYMENT DISCLOSURE AFFIDAVIT**

(County Ordinance No. 90-133, amending Section 2.8-1(d)(2) of the Miami-Dade County Code)

The following information is for compliance with all items in the aforementioned Section:

1. Does your firm have a collective bargaining agreement with its employees? Yes \_\_\_\_\_ No \_\_\_\_\_
2. Does your firm provide paid health care benefits for its employees? Yes \_\_\_\_\_ No \_\_\_\_\_
3. Provide a current breakdown (number of persons) in your firm's work force indicating race, national origin and gender.

		NUMBER OF EMPLOYEES	
		<u>Males</u>	<u>Females</u>
White			
Black			
Hispanic			
Asian/Pacific Islander			
Native American/Alaskan Native			
Other			
Total Number of Employees			
		Total Employees	

## 3. **MIAMI-DADE COUNTY EMPLOYMENT DRUG-FREE WORKPLACE CERTIFICATION**

(Section 2-8.1.2(b) of the Miami- Dade County Code)

All persons and entities that contract with Miami-Dade County are required to certify that they will maintain a drug-free workplace and such persons and entities are required to provide notice to employees and to impose sanctions for drug violations occurring in the workplace.

In compliance with Ordinance No. 92-15 of the Code of Miami-Dade County, the above named firm is providing a drug-free workplace. A written statement to each employee shall inform the employee about:

1. Danger of drug abuse in the workplace
2. The firms' policy of maintaining a drug-free environment at all workplaces
3. Availability of drug counseling, rehabilitation and employee assistance programs
4. Penalties that may be imposed upon employees for drug abuse violations

The firm shall also require an employee to sign a statement, as a condition of employment that the employee will abide by the terms of the drug-free workplace policy and notify the employer of any criminal drug conviction occurring no later than five (5) days after receiving notice of such conviction and impose appropriate personnel action against the employee up to and including termination. Firms may also comply with the County's Drug Free Workplace Certification where a person or entity is required to have a drug-free workplace policy by another local, state or federal agency, or maintains such a policy of its own accord and such policy meets the intent of this ordinance.

## 4. **MIAMI-DADE COUNTY DISABILITY AND NONDISCRIMINATION AFFIDAVIT**

(Article 1, Section 2-8.1.5 Resolution R182-00 Amending R-385-95 of the Miami-Dade County Code)

Firms transacting business with Miami-Dade County shall provide an affidavit indicating compliance with all requirements of the Americans with Disabilities Act (A.D.A.).

I, state that this firm, is in compliance with and agrees to continue to comply with, and assure that any subcontractor, or third party contractor shall comply with all applicable requirements of the laws including, but not limited to, those provisions pertaining to employment, provision of programs and services, transportation, communications, access to facilities, renovations, and new construction.

The American with Disabilities Act of 1990 (A.D.A.), Pub. L. 101-336, 104 Stat 327, 42 U.S.C. Sections 225 and 611 including Titles I, II, III, IV and V.

The Rehabilitation Act of 1973, 29 U.S.C. Section 794

The Federal Transit Act, as amended, 49 U.S.C. Section 1612

The Fair Housing Act as amended, 42 U.S.C. Section 3601-3631

I, hereby affirm that I am in compliance with the below sections:

Section 2-10.4(4)(a) of the Code of Miami-Dade County (Ordinance No. 82-37), which requires that all properly licensed architectural, engineering, landscape architectural, and land surveyors have an affirmative action plan on file with Miami-Dade County.

Section 2-8.1.5 of the Code of Miami-Dade County, which requires that firms that have annual gross revenues in excess of five (5) million dollars have an affirmative action plan and procurement policy on file with Miami-Dade County. Firms that have a Board of Directors that are representative of the population make-up of the nation may be exempt.

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**5. MIAMI-DADE COUNTY DEBARMENT DISCLOSURE AFFIDAVIT**

(Section 10.38 of the Miami-Dade County Code)

Firms wishing to do business with Miami-Dade County must certify that its contractors, subcontractors, officers, principals, stockholders, or affiliates are not debarred by the County before submitting a bid.

I, confirm that none of this firms agents, officers, principals, stockholders, subcontractors or their affiliates are debarred by Miami-Dade County.

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**6. MIAMI-DADE COUNTY VENDOR OBLIGATION TO COUNTY AFFIDAVIT**

(Section 2-8.1 of the Miami-Dade County Code)

Firms wishing to transact business with Miami-Dade County must certify that all delinquent and currently due fees, taxes and parking tickets have been paid and no individual or entity in arrears in any payment under a contract, promissory note or other document with the County shall be allowed to receive any new business.

I, confirm that all delinquent and currently due fees or taxes including, but not limited to, real and personal property taxes, convention and tourist development taxes, utility taxes, and Local Business Tax Receipt collected in the normal course by the Miami-Dade County Tax Collector and County issued parking tickets for vehicles registered in the name of the above firm, have been paid.

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**7. MIAMI-DADE COUNTY CODE OF BUSINESS ETHICS AFFIDAVIT**

(Article 1, Section 2-8.1(i) and 2-11(b)(1) of the Miami-Dade County Code through (6) and (9) of the County Code and County Ordinance No 00-1 amending Section 2-11.1(c) of the County Code)

Firms wishing to transact business with Miami-Dade County must certify that it has adopted a Code that complies with the requirements of Section 2-8.1 of the County Code. The Code of Business Ethics shall apply to all business that the contractor does with the County and shall, at a minimum; require the contractor to comply with all applicable governmental rules and regulations.

I confirm that this firm has adopted a Code of business ethics which complies with the requirements of Sections 2-8.1 of the County Code, and that such code of business ethics shall apply to all business that this firm does with the County and shall, at a minimum, require the contractor to comply with all applicable governmental rules and regulations.

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**8. MIAMI-DADE COUNTY FAMILY LEAVE AFFIDAVIT**

(Article V of Chapter 11, of the Miami-Dade County Code)

Firms contracting business with Miami-Dade County, which have more than fifty (50) employees for each working day during each of twenty (20) or more work weeks in the current or preceding calendar year, are required to certify that they provide family leave to their employees.

Firms with less than the number of employees indicated above are exempt from this requirement, but must indicate by letter (signed by an authorized agent) that it does not have the minimum number of employees required by the County Code.

I confirm that if applicable, this firm complies with Article V of Chapter 11 of the County Code, which requires that firms contracting business with Miami-Dade County which have more than fifty (50) employees for each working day during each of twenty (20) or more work weeks in the current or preceding calendar year are required to certify that they provide family leave to their employees.

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**9. MIAMI-DADE COUNTY LIVING WAGE AFFIDAVIT**

(Section 2-8.9 of the Miami-Dade County Code)

All applicable contractors entering into a contract with the County shall agree to pay the prevailing living wage required by this section of the County Code.

I confirm that if applicable, this firm complies with Section 2-8.9 of the County Code, which requires that all applicable employers entering a contract with Miami-Dade County shall pay the prevailing living wage required by the section of the County Code.

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**10. MIAMI-DADE COUNTY DOMESTIC LEAVE AND REPORTING AFFIDAVIT**

(Article 8, Section 11A-60 - 11A-67 of the Miami-Dade County Code)

Firms wishing to transact business with Miami-Dade County must certify that it is in compliance with the Domestic Leave Ordinance.

I confirm that if applicable, this firm complies with the Domestic Leave Ordinance. This ordinance applies to employers that have, in the regular course of business, fifty (50) or more employees working in Miami-Dade County for each working day during the current or preceding calendar year.

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### **AFFIRMATION**

I, being duly sworn, do attest under penalty of perjury that the entity is in compliance with all requirements outlined in these Miami-Dade County Vendor Affidavits.

I also attest that I will comply with and keep current all statements sworn to in the above affidavits and registration application. I will notify the Miami-Dade County, Vendor Services Section immediately if any of the statements attested hereto are no longer valid.

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(Signature of Affiant)

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(Date)

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Printed Name of Affiant and Title

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### **NOTARY PUBLIC INFORMATION**

Notary Public –  
State of: \_\_\_\_\_

State

County of \_\_\_\_\_

SUBSCRIBED AND SWORN TO (or affirmed) before me this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_ .

by \_\_\_\_\_ He or she is personally known to me ☐ Or has produced identification ☐

Type of Identification Produced \_\_\_\_\_

---

Signature of Notary Public

---

(Serial Number)

---

Print or Stamp of Notary Public

---

Expiration Date

---

Notary Public Seal  
(When applicable)





# VENDOR COMMODITY CODE SELECTION CHECKLIST

## Internal Services Department, Procurement Management Services Division Vendor Services Section

111 NW 1<sup>st</sup> Street, Suite 1300, Miami, Florida 33128-1974

Telephone: 305-375-5773

[www.miamidade.gov/procurement](http://www.miamidade.gov/procurement)

Check the commodity codes below that identify those goods and services your company can supply. Once your Vendor Registration Package is processed, notification of solicitation opportunities for the commodities you select will be forwarded to your company. An update of your commodity selections can be made at any time by resubmitting a new Vendor Commodity Code Selection Checklist.

**FEDERAL EMPLOYER****IDENTIFICATION NUMBER (FEIN)**

In order to establish a file for your firm, you must enter your firm's FEIN. This number becomes your "County Vendor Number". Please enter your Federal Employee Identification Number (FEIN) or if none, then enter the owner's Social Security Number (SSN).

☐ **FEIN** \_\_\_\_\_**NORTH AMERICAN INDUSTRY  
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☐ **NAICS Code** \_\_\_\_\_**SECTION 3: CHECK THE ITEMS THAT APPLY TO YOUR BUSINESS** (pages 9-15)

COMPANY NAME: \_\_\_\_\_

**1. ADVERTISING SPECIALTIES/PROMOTIONAL ITEMS**

- ☐ 080-10 Badges, Emblems, Nametags, Plates, etc.
- ☐ 350-35 Flags, Flag Poles, Banners and Accessories
- ☐ 037-78 Promotional and Advertising Items, Souvenirs
- ☐ 962-33 Engraving Services: Awards, Trophies, etc.
- ☐ 962-37 Flagpole Services
- ☐ 962-51 Laminating Services
- ☐ 962-52 Mapping Services

**2. AIR CONDITIONING, HEATING, VENTILATION, CHILLER PLANTS**

- ☐ 031-02 Air Conditioning, Heating and Ventilating Equipment, Parts and Accessories
- ☐ 740-95 Refrigeration Equipment and Accessories
- ☐ 962-23 Chemical Treatment Services of Boilers and Tower Water Plants

**3. AIRCRAFT AND AIRPORT EQUIPMENT, ACCESSORIES, SUPPLIES AND SERVICES**

- ☐ 035-79 Aircraft and Airport Equipment, Parts and Supplies
- ☐ 905-03 Aerial Patrolling Services (Not Survey)
- ☐ 905-05 Aerial Photography Services
- ☐ 905-10 Aerial Surveys (Including Wildlife Censuses)
- ☐ 905-12 Aircraft Crash Removal Services
- ☐ 905-14 Airplane/Helicopter Services (Not otherwise classified)
- ☐ 958-03 Airport Management Services
- ☐ 905-20 Air Rescue and Transfer of Patients
- ☐ 905-41 Aerial Crop Dusting and Seeding Services (All Kinds)
- ☐ 905-53 Pilot Training services
- ☐ 905-60 Removal Services of Rubber Deposits from Runways
- ☐ 905-70 Aircraft Storage Space Services (Not Building Lease)
- ☐ 906-06 Airport Services (Lighting, Fueling, Navigational Aids, etc.)

**4. ANIMALS, LIVE - AND - DRUGS, FOOD, CARE SERVICES AND SUPPLIES**

- ☐ 040-01 Live Animals
- ☐ 325-66 Feed, Bedding, Vitamins and Supplements for Animals
- ☐ 080-75 Pet Identification Tags
- ☐ 080-80 Wildlife Bands, Labels and Tags
- ☐ 962-06 Animal Care, Animal Shelter Service, etc.

**5. APPAREL, UNIFORMS, GLOVES, SHOES, ETC.**

- ☐ 200-11 Clothing, Apparel, Uniforms and Accessories
- ☐ 800-86, 800-88, 800-95 Shoes and Boots
- ☐ 962-78 Sewing and Alteration Services
- ☐ 962-80 Shoe and Boot Repair

**6. APPLIANCES**

- ☐ 045-06 Appliances and Equipment, Household Type
- ☐ 500-63 Laundry and Dry Cleaning Equipment, Accessories, Parts and Supplies

**7. ART, CRAFT, PAINTINGS, MUSIC, ENTERTAINMENT**

- ☐ 232-75 Crafts, General
- ☐ 233-41 Craft Supplies and Equipment
- ☐ 580-70 Musical Instruments, Accessories and Supplies
- ☐ 962-05 Amusement and Entertainment Services
- ☐ 962-63 Piano Tuning Services
- ☐ 962-72 Restoration/Preservation Services of Antiques, Costumes, Paintings and other Objects

**8. AUDIO VISUAL EQUIPMENT, TV/BROADCAST AND PRODUCTION SERVICE EQUIPMENT**

- ☐ 803-30 Sound Systems, Components, Group Intercom, Public Address Systems
- ☐ 855-95 Theatrical Equipment and Supplies
- ☐ 939-84 Television Equipment and Accessories

**9. AUTOMOTIVE**

- ☐ 936-08 Air Compressors and Accessories
- ☐ 055-17 Accessories for Vehicles
- ☐ 929-17 Automotive Maintenance Items
- ☐ 060-67 Automotive Bodies, Accessories and Supplies
- ☐ 070-18 Automotive Vehicles, Scooters, Trailers and related Transportation Equipment
- ☐ 075-64 Automotive Shop Equipment and Supplies
- ☐ 962-17 Bus and Taxi Services, Limousines and Vans
- ☐ 962-62 Pneumatic Tube, Maintenance and Repair
- ☐ 962-84 Tire Shredding Services
- ☐ 968-90 Vehicle Towing and Storage
- ☐ 962-85 Glass Tinting and Coating Services (Automotive and Buildings)

**10. BAGS, CONTAINERS, ACCESSORIES**

- ☐ 085-90 Bags, Bagging, Ties
- ☐ 100-67 Barrels, Kegs and Containers
- ☐ 320-56 Equipment and Supplies for Fastening, Packaging, Strapping and tying
- ☐ 510-22 Laundry Bags, Supplies, Baskets, Trucks, Accessories

**11. BUILDING MATERIALS AND SUPPLIES**

- ☐ 010-09 Acoustical Tile, Insulating Materials, etc.
- ☐ 135-94 Bricks and other Clay Products
- ☐ 150-60 Builder's Supplies
- ☐ 210-70 Concrete and Metal Curvets, Pilings, Septic Tanks, Accessories and Supplies
- ☐ 330-13 Fence Materials and Supplies
- ☐ 360-19 Floor Covering, Installation and Removal Equipment and Tools
- ☐ 914-47 Glass and Glazing Supplies
- ☐ 540-52 Lumber and Related Products
- ☐ 630-93 Paint, Wall Paper and Related Items
- ☐ 658-96 Pipe and Tubing
- ☐ 659-97 Pipe Fittings
- ☐ 670-57 Plumbing Equipment, Fixture and Supplies
- ☐ 745-68 Road and Highway Building Materials (Asphaltic)
- ☐ 750-72 Road and Highway Building Materials (Not Asphaltic)
- ☐ 770-72 Roofing Materials
- ☐ 670-57 Plumbing Equipment, Fixtures and Supplies

**12. BUILDINGS AND STRUCTURES – MODULAR – FABRICATED AND PREFABRICATED**

- ☐ 155-10 Modular, Prefabricated and Fabricated Buildings, Bridges, Shelters and other Structures

**13. CHEMICALS, EPOXIES**

- ☐ 180-81 Chemical Raw Material
- ☐ 190-75 Chemicals and Solvents
- ☐ 192-70 Cleaning Compositions, etc.
- ☐ 315-10 Epoxy Based Formulations for Adhesive, New Orleans, etc.
- ☐ 885-70 Flocculants, Polymeric
- ☐ 505-70 Laundry and Dry Cleaning Compounds and Supplies
- ☐ 885-96 Water and Wastewater Treatment Chemicals

**14. COMMUNICATIONS/TELECOMMUNICATIONS EQUIPMENT AND SUPPLIES**

- ☐ 838-35 Radio Communication, Telephone and Telecommunication Equipment, Supplies and Accessories
- ☐ 730-74 Radio Communication and Telecommunication Testing, Measuring and Analyzing Equipment and Accessories

**15. CONSTRUCTION CONTRACTORS AND SUB-CONTRACTORS**

- ☐ 906-07 Architect and other Professional Design Services
- ☐ 909-30 Building Construction Services
- ☐ 910-52 Building Maintenance and Repair Services
- ☐ 910-36 Air Conditioning Services
- ☐ 345-05 Asbestos Abatement
- ☐ 910-47 Lead Based Paint Abatement

- ☐ 910-60 Plumbing Services
- ☐ 918-67 Consulting Services
- ☐ 925-07 Air Conditioning Professional Services
- ☐ 912-16 Boring, Drilling, Testing and Sounding Services
- ☐ 962-18 Cable Construction Services, Installation/Maintenance (Fiber, Optics, Communication, Computer)
- ☐ 962-20 Septic Tank and Cesspool Cleaning and Maintenance Service
- ☐ 962-39 Hauling Services
- ☐ 913-41 Power Line Construction, Installation and Repair
- ☐ 962-96 Well Services (Including Oil, Gas & Water), Drilling, Plugging, Consulting, Maintenance, etc.
- ☐ 906-38 General Construction & Maintenance (Airport, Roadways, Utilities, Antenna Tower, Dredging Bridges, Demolition, Excavating, Wrecking and Removal, Sewer /Water/ Wastewater, Public Works Constructions, etc.)
- ☐ 909-30 Building Construction Contractor
- ☐ 912-25 Golf Course Construction, Repair and Maintenance
- ☐ 208-85 Surveying (Not Aerial or Research)
- ☐ 968-47 Inspection Services, Construction Type
- ☐ 988-08 Roadside, Grounds, Recreational and Park Area Services
- ☐ 988-03 Athletic Field Maintenance
- ☐ 988-14 Erosion Control Services
- ☐ 988-15 Fence Installation and Repair
- ☐ 988-20 Fire Break Services
- ☐ 988-26 Flood Control Services
- ☐ 988-32 Grading (Except for Road Building)
- ☐ 912-27 Irrigation System Construction
- ☐ 988-46 Landfill Services
- ☐ 988-52 Landscaping Design, Fertilizing, Planting, etc. (Not Grounds Maintenance or Tree Trimming)
- ☐ 988-63 Park Area Construction/Renovation
- ☐ 913-94 Paving and Repair of Parking Lots (Not Including Driveways and Roads)
- ☐ 912-33 Swimming Pool Construction, Repairs, Renovations
- ☐ 912-65 Tennis and Sports court Repair and Renovation

**16. CONSTRUCTION CONTRACTOR-TYPE ASSISTANCE (TEMPORARY PERSONNEL AND WORKERS)**

- ☐ 962-69 Temporary Personnel, Laborers and Workers (All Types)

**17. CONSTRUCTION EQUIPMENT – LIGHT AND HEAVY DUTY**

- ☐ 635-95 Painting Equipment and Accessories
- ☐ 755-95 Asphalt and Concrete Handling Equipment and Parts
- ☐ 760-59 Equipment and Parts: Earth Handling, Grading, Moving, Packing, etc.
- ☐ 975-66 Other Road and Highway Equipment and Parts

**18. CONSULTING SERVICES**

- ☐ 918-04 Accounting, Auditing and Budget Consulting Services
- ☐ 918-06 Administrative Consulting Services
- ☐ 918-07 Advertising Consulting Services
- ☐ 918-09 Agricultural Consulting Services
- ☐ 918-12 Analytical Studies and Surveys, Consulting Services
- ☐ 918-14 Appraisal, Consulting Services
- ☐ 918-19 Buildings, Structures and Components, Consulting Services
- ☐ 918-26 Communications: Public Relations Consulting Services

- ☐ 918-28 Computer Consulting Services – Hardware
- ☐ 918-29 Computer Consulting Services – Software
- ☐ 918-31 Construction Consulting Services
- ☐ 918-38 Education and Training Consulting Services
- ☐ 918-41 Energy Conservation Consulting Services
- ☐ 918-42 Engineering Consulting Services
- ☐ 918-43 Environmental Consulting Services
- ☐ 918-46 Feasibility Studies Consulting Services
- ☐ 918-49 Finance/Economics Consulting Services
- ☐ 918-52 Food Consulting Services
- ☐ 918-54 Furnishing Consulting Services
- ☐ 918-58 Governmental Consulting Services
- ☐ 918-62 Horticultural Consulting Services
- ☐ 918-65 Human Relations Consulting Services
- ☐ 918-69 Insurance Consulting Services
- ☐ 918-70 Inventory Consulting Services
- ☐ 918-75 Management Consulting Services
- ☐ 918-76 Marketing Consulting Services
- ☐ 918-78 Medical Consulting Services
- ☐ 918-81 Natural Disaster Consulting Services
- ☐ 918-85 Personnel/Employment Consulting Services
- ☐ 918-87 Purchasing Consulting Services
- ☐ 918-89 Real Estate/Land Consulting Services
- ☐ 918-93 Security/Safety Consulting Services
- ☐ 918-95 Telecommunications Consulting Services
- ☐ 918-97 Utility Consulting Services: Gas, Water, Electric

**19. CREDIT, LOAN, FINANCIAL, LEASING, INSURANCE, TITLE, APPRAISALS, ABSTRACTS, REAL ESTATE**

- ☐ 946-49 Financial Services
- ☐ 953-52 Insurance, All types
- ☐ 962-09 Auctioneering Services
- ☐ 958-61 Insurance and Risk Management Services

**20. DATA PROCESSING EQUIPMENT, SOFTWARE AND SUPPLIES**

- ☐ 967-28 Computers and Information Processing Systems
- ☐ 250-67 Data Processing Cards and Paper
- ☐ 920-39 Data Processing Services and Software

**21. ELECTRICAL**

- ☐ 280-62 Electrical Cables and Wires
- ☐ 285-69 Electrical Equipment and Supplies

**22. ELECTRONIC EQUIPMENT: ANALYZERS, INDICATORS, ETC.**

- ☐ 220-55 Controlling, Indicating, Measuring, Monitoring and Recording Instruments and Supplies
- ☐ 287-59 Electronic Components, Replacement Parts, Accessories and Miscellaneous Electronic Equipment

**23. ELEVATORS**

- ☐ 295-70 Elevators, Building Type

**24. ENVIRONMENTAL SERVICE, EQUIPMENT AND SUPPLIES**

- ☐ 962-45 Hazardous Materials Services
- ☐ 962-76 Radioactive Waste Disposal Services
- ☐ 988-56 Litter Removal Services, Including Beach Cleaning (Other than Buildings)

**25. FACILITIES SUPPLIES, SUPPORT SERVICES AND EQUIPMENT**

- ☐ 140-15 Broom, Brush and Mop Manufacturing Machinery and Supplies
- ☐ 145-44 Brushes
- ☐ 225-32 Cooler, Water Fountains (For Drinking Water)
- ☐ 192-70 Cleaning Compositions, Detergents, Solvents, Strippers
- ☐ 365-56 Floor Maintenance Machines, Parts and Accessories
- ☐ 485-76 Janitorial Supplies, General Line
- ☐ 910-52 Building Maintenance and Repair Services
- ☐ 910-39 Janitorial Services and Custodial Services
- ☐ 910-81 Window Washing Services
- ☐ 962-21 Cleaning Services, Steam and Pressure
- ☐ 962-85 Glass Tinting and Coating Services (Automobile and Buildings)
- ☐ 912-63 Swimming Pool Maintenance (Including Water Treatment)

**26. FOOD-BEVERAGES-TOBACCO PRODUCTS-ETC.**

- ☐ 375-30 Foods, Bakery Products (Fresh)
- ☐ 385-17 Foods, Dairy Products (Fresh)
- ☐ 640-45 Foods, Freeze-Dried, Frozen and Prepared Ready-to-Eat
- ☐ 390-02 Foods, Perishable
- ☐ 393-56 Foods, Stable Grocery and Grocer's Miscellaneous Items
- ☐ 660-30 Pipes, Tobaccos, Smoking Accessories, Alcoholic Beverages
- ☐ 962-19 Cafeteria Services
- ☐ 962-94 Bottled Water Services

**27. FUEL, OIL, GREASE AND LUBRICANTS**

- ☐ 720-41 Fuel, Oil, Grease and Lubricants
- ☐ 962-65 Oil Removal Services, Used (To include Oil and Petroleum Spill Services)
- ☐ 962-61 Petroleum Exploration Services

**28. FURNITURE, CURTAINS, UPHOLSTERY, INTERIOR DESIGN**

- ☐ 265-64 Draperies, Curtains, Upholstery
- ☐ 420-04 Furniture: Cafeteria, Chapel, Dormitory, Household, Library, Lounge, School
- ☐ 425-48 Furniture: Office
- ☐ 420-68 Mattress and Frame
- ☐ 962-48 Interior Design/Decorator Service
- ☐ 962-90 Upholstery Services (Other than Vehicles)

**29. HARDWARE, TOOLS, PAINTS AND ACCESSORIES**

- ☐ 005-05 Abrasives
- ☐ 445-39 Hand Tools (Powered and Non-Powered), Accessories and Supplies
- ☐ 450-26 Hardware and Related Items
- ☐ 460-04 Hose, Accessories and Supplies: Garden

**30. INDUSTRIAL EQUIPMENT AND ACCESSORIES**

- ☐ 105-18 Bearings (Except Wheel Bearings and Seals)
- ☐ 110-74 Belts and Belting: Conveyor, Elevator, Power Transmission, V-Belts

- ☐ 983-18 Manufacturing Machinery and Supplies: Broom, Brush, Mop
- ☐ 460-04 Hose, Accessories and Supplies: Industrial
- ☐ 420-68 Manufacturing Machinery and Supplies: Mattress and Frame
- ☐ 895-71 Welding Equipment and Supplies

### 31. KITCHEN, BAKERY AND RESTAURANT EQUIPMENT, ACCESSORIES AND SUPPLIES

- ☐ 090-70 Bakery Equipment, Commercial
- ☐ 160-54 Butcher Shop and Heat Processing Equipment
- ☐ 165-07 Cafeteria and Kitchen Equipment: Commercial
- ☐ 240-28 Cutlery, Dishes, Flatware, Glassware, Trays, Utensils, etc.
- ☐ 245-83 Dairy Equipment and Supplies
- ☐ 370-38 Food Processing and Canning Equipment and Supplies

### 32. LABORATORY EQUIPMENT, SUPPLIES AND SERVICE

- ☐ 175-13 Chemical Laboratory Equipment and Supplies
- ☐ 193-85 Clinical Laboratory Reagents and Tests: Blood Grouping, Diagnostic, Drug Monitoring, etc.
- ☐ 415-57 Laboratory Furniture
- ☐ 490-43 Laboratory Equipment and Accessories: Nuclear, Optical, And Physical
- ☐ 938-63 Laboratory Equipment and Accessories: Biochemistry, Chemistry, Environmental, Science, etc.
- ☐ 495-95 Laboratory and Field Equipment and Supplies: Biology, Botany, Geology, Microbiology, Zoology, etc.
- ☐ 962-22 Chemical Laboratory Services

### 33. LANDSCAPING AND LAWN MAINTENANCE SERVICE, EQUIPMENT, TOOLS AND SUPPLIES

- ☐ 020-08 Agricultural Equipment, Implements and Accessories
- ☐ 967-40 Fertilizers and Soil Conditioners
- ☐ 934-46 Lawn Maintenance Equipment, Accessories and Parts
- ☐ 595-62 Nursery Stock, Equipment and Supplies
- ☐ 790-95 Seed, Sod, Soil, Inoculants
- ☐ 968-88 Tree and Shrub Removal Services
- ☐ 988-36 Grounds Maintenance: Lawn Mowing, Edging, Plant, Trimming, etc.
- ☐ 988-88 Tree Trimming and Pruning Services
- ☐ 988-89 Weed and Vegetation Control Services

### 34. LEATHER GOODS, LUGGAGE, PURSES, FABRIC, NOTIONS AND ACCESSORIES

- ☐ 520-45 Leather and Related Equipment Products, Accessories and Supplies
- ☐ 530-68 Luggage, Brief cases, Purses and Related Items
- ☐ 590-95 Notions and Related Sewing Accessories and Supplies

### 35. MARINE EQUIPMENT, SUPPLIES AND SERVICE

- ☐ 975-21 Boats, Motors, Marine and Wildlife Equipment and Supplies
- ☐ 959-52 Diving Services
- ☐ 962-53 Marine Equipment and Marine Life Services (Except Maintenance and Repair)
- ☐ 040-75 Marine Buoys, Lights, etc., including servicing (Not Major Equipment)

### 36. MASS TRANSIT (BUS, RAIL, PEOPLE'S MOVER)

- ☐ 975-44 Transit Bus
- ☐ 557-56 Transit Bus Accessories and Supplies
- ☐ 558-70 Rail Vehicles and Systems
- ☐ 559-75 Rail Vehicle Parts and Accessories
- ☐ 864-55 Train Control, Electronics

### 37. MEDICAL AND HOSPITAL EQUIPMENT, SUPPLIES AND SERVICE (INCLUDING PHARMACEUTICALS, DRUGS AND BIOCHEMICALS)

- ☐ 260-33 Dental Equipment and Supplies
- ☐ 269-72 Drugs, Pharmaceuticals and Biological (For Human Therapeutic use)
- ☐ 271-78 Drugs, Pharmaceuticals and Sets (For high Volume Administration, Infusion, Irrigation, Tube Feeding)
- ☐ 410-68 Health Care and Hospital Facility Furniture
- ☐ 430-12 Gases, Containers and Equipment for Medical and Lab
- ☐ 435-66 Germicides, Cleaners and Related Sanitation Products for Health Care
- ☐ 465-48 Hospital and Surgical Equipment, Instruments and Supplies
- ☐ 470-58 Hospital Equipment and Supplies: Mobility, Speech Impaired, Restraint Items
- ☐ 475-72 Hospital, Surgical and Related Medical Accessories and Sundry Items
- ☐ 625-96 Optical Equipment, Accessories and Supplies
- ☐ 710-94 Prosthetic Devices, Hearing Aids, Auditory Testing Equipment, Electronic Reading Devices, etc.
- ☐ 948-84 Health Related Services
- ☐ 875-95 Veterinary Equipment, Accessories and Supplies
- ☐ 898-65 X-Ray and other Radiological Equipment and Supplies (Medical)

### 38. METAL, METAL FABRICATION, FOUNDRY CASTING, MACHINE SHOP

- ☐ 400-55 Equipment and Supplies, Foundry Castings
- ☐ 570-05 Metals: Bars, Plates, Rods, Sheets, Strips, Structural Shapes, Tubing and Fabricated Items
- ☐ 962-38 Galvanizing Services, Hot and Cold Dip, Plating Services
- ☐ 962-45 Industrial Electroplating Services
- ☐ 962-55 Metal Coating Services: Thermal, Spray and H.V.O.F. (High Velocity Oxy-Fuel)
- ☐ 962-82 Silver Recovery Services

### 39. MICROFICHE AND MICROFILMING SERVICES AND EQUIPMENT

- ☐ 575-51 Microfiche and Microfilm Equipment, Accessories and Supplies

### 40. MISCELLANEOUS SERVICES

- ☐ 962-31 Electrostatic Painting Services
- ☐ 962-36 Fireworks Display and Carnival Services
- ☐ 962-46 Installation Services (Not otherwise classified)
- ☐ 962-50 Leak Detection Services: Gas, Water, Chemical
- ☐ 962-59 Parking Services: Operation, Admission, Supervision
- ☐ 962-60 Party and Holiday Decorating Services
- ☐ 958-82 Records Management and Disposal
- ☐ 962-71 Religious Services
- ☐ 962-73 Restoration/Reclamation Services of Land and other Properties

- ☐ 968-46 Incinerator Services
- ☐ 578-35 Election Equipment and Supplies

#### 41. MISCELLANEOUS PROFESSIONAL SERVICES

- ☐ 961-02 Administrative Services (All Kinds)
- ☐ 961-04 Artistic Services
- ☐ 961-12 Codification Services of Government Codes
- ☐ 915-22 Communication and Media Related Services
- ☐ 961-15 Concession Services, Vending Services-Mobile and Stationary
- ☐ 958-26 Construction Management Services
- ☐ 958-25 Conservation and Resource Management Services
- ☐ 961-21 Cost Estimating Services
- ☐ 961-24 Court Reporting Services
- ☐ 961-27 Decontamination Services
- ☐ 961-29 Economic Impact Study Services
- ☐ 961-30 Employment Agency and Search Firm Services (Except for Temporary Personnel)
- ☐ 961-32 Environmental Impact Study Services
- ☐ 958-41 Fleet Management Services
- ☐ 961-39 Floral Designing and Arranging Services
- ☐ 958-50 Fuel Management
- ☐ 961-43 Hydrological Services
- ☐ 961-45 Inspections and Certification Services
- ☐ 961-48 Laboratory and Field Testing Services (Not otherwise classified)
- ☐ 961-50 Legal Services
- ☐ 961-51 Lobby Services
- ☐ 961-53 Marketing Services
- ☐ 961-55 Mining Services (Including Consulting and Geological Services)
- ☐ 961-57 Musical Production Services
- ☐ 961-60 Public Opinion Survey Services
- ☐ 958-83 Real Estate Services
- ☐ 961-66 Sign Painting Services
- ☐ 961-68 Sports Professional Services (Including Sports and Recreational Programs)
- ☐ 962-93 Testing and Monitoring Services (Air, Gas, Water)
- ☐ 958-87 Tank Management Services, Storage (Including Underground)
- ☐ 961-72 Transcription Services, Legal and Medical
- ☐ 958-91 Transit Management and Operations Services
- ☐ 961-75 Translation Services
- ☐ 961-78 Travel Agency, Chartering and Tour Guide Services
- ☐ 958-92 Travel Program Management Services
- ☐ 961-86 Veterinary Services
- ☐ 961-88 Weather Forecasting Services
- ☐ 961-90 Writing Services, All Kinds
- ☐ 961-94 Zoning, Land Use Study Services
- ☐ 999-99 Pre-Qualified Architects and Engineers

#### 42. MONEY MACHINES, FARE COLLECTION EQUIPMENT

- ☐ 936-30 Fare Collection Equipment and Supplies, Money Machines

#### 43. MOTORS, PUMPS, COMPRESSORS

- ☐ 936-08 Air compressors and Accessories

- ☐ 720-59 Pumping Equipment and Accessories
- ☐ 929-61 Motor Rewinding and Repairing, Electric
- ☐ 545-49 Motors and Engines, Industrial, All Types (Not Automotive, Lawn or Marine)
- ☐ 285-68 Motors and Parts (Fractional and Integral), Controllers, Relays, Switches, Starters, Coils, Brushes, etc.

#### 44. MOVING, STORAGE, TRANSPORTATION, DISPOSAL, REMOVAL AND DELIVERY SERVICE, EQUIPMENT AND SUPPLIES

- ☐ 560-95 Material Handling and Storage Equipment and Accessories
- ☐ 962-24 Courier/Delivery Service
- ☐ 962-25 Removal and Disposal of Dead Animals
- ☐ 962-56 Moving Services
- ☐ 962-57 Moving Services, House, Portable Buildings, Trailers,
- ☐ 295-50 Moving Walks and Parts
- ☐ 962-86 Transportation of Goods (Freight)
- ☐ 962-95 Warehousing and Storage Services (Not Storage Space Rental)

#### 45. OFFICE/SCHOOL/LIBRARY SUPPLIES

- ☐ 015-39 Paper and Supplies for Office Machines
- ☐ 310-24 Envelopes, Plain or Printed
- ☐ 610-07 Carbon Paper
- ☐ 610-77 Office Supplies, General
- ☐ 615-60 Office Supplies, General.
- ☐ 620-20 Erasers, inks, Leads, Pens, Pencils, etc
- ☐ 715-95 Publications and Audio Visual Materials
- ☐ 785-76 School Equipment and Supplies
- ☐ 962-74 Re-inking Services for Ribbons
- ☐ 956-38 Library Services, Subscriptions

#### 46. OFFICE EQUIPMENT, SUPPLIES AND ACCESSORIES

- ☐ 555-95 Marking and Stenciling Devices
- ☐ 600-73 Office Machines, Equipment and Accessories
- ☐ 605-68 Office Mechanical Aids, Small Machines and Apparatuses

#### 47. PARK AND PLAYGROUND EQUIPMENT, SPORTING GOODS, SUPPLIES, ACCESSORIES, ETC.

- ☐ 939-18 Clocks, Timers
- ☐ 931-65 Park, Playground, Recreational Area and Swimming Pool Equipment
- ☐ 805-05 Sporting and Athletic Goods
- ☐ 962-08 Athletic Training Services

#### 48. PERSONAL ITEMS AND BEAUTY CARE AND SUPPLIES

- ☐ 095-05 Barber and Beauty Shop Equipment and Supplies
- ☐ 195-08 Clocks, Timers, Watches and Jeweler's and Watchmaker's Tools and Equipment

#### 49. PEST CONTROL SERVICE, EQUIPMENT AND SUPPLIES

- ☐ 675-54 Poisons: Agricultural and Industrial
- ☐ 910-59 Pest Control Service and Termite Inspection
- ☐ 988-72 Pest Control Services (Other than Buildings)

**50. PHOTOGRAPHIC EQUIPMENT, SUPPLIES AND SERVICE**

- ☐ 655-15 Photographic Equipment and Supplies

**51. PRINTING EQUIPMENT, MACHINE SUPPLIES AND ACCESSORIES**

- ☐ 700-95 Printing Plant Equipment, Accessories, Machine Supplies and Maintenance

**52. PRINTING SERVICES**

- ☐ 125-73 Bookbinding Supplies  
☐ 255-26 Decals and Stamps  
☐ 605-30 Embossing  
☐ 665-30 Engraving  
☐ 310-06 Envelopes  
☐ 395-50 Continuous Forms: Snap-outs, Computer Forms  
☐ 860-95 Tickets, coupon Books, Sales Books, Strip Books, etc.  
☐ 908-20 Bookbinding, Re-binding and Repairing  
☐ 962-14 Blueprinting Services  
☐ 966-57 Printing Preparations, Etching, Photoengraving, Preparation of Mats, Negatives and Plates  
☐ 966-58 Printing, Publishing, Silk Screening, Typesetting  
☐ 600-41 Reproduction (Copy Machines)  
☐ 966-18 Copying Services

**53. RECYCLED AND RECYCLABLE MATERIALS, PRODUCTS AND SERVICES**

- ☐ 981-24 Containers, Recycling  
☐ 310-60 Envelopes, Recycled Paper  
☐ 395-51 Continuous Forms, Recycled, All Types  
☐ 405-87 Recycled Petroleum Products  
☐ 410-68 Recycled Health care and Hospital Furniture  
☐ 415-57 Recycled Laboratory Furniture (All Types)  
☐ 420-81 Recycled Furniture for Cafeteria, Chapel, Dormitory, Household, Library, Lounge, School (All Types)  
☐ 425-64 Recycled Office Furniture (All Types)  
☐ 440-62 Recycled Glass Products  
☐ 450-64 Recycled Hardware and Rubber Products  
☐ 465-81 Recycled Hospital and Surgical Equipment  
☐ 470-58 Recycled Mobility, Speech Impaired and Restraint Items  
☐ 475-72 Recycled Hospital Accessories and Sundry Equipment and Supplies  
☐ 520-61 Recycled Leather Products  
☐ 540-77 Recycled Lumber  
☐ 578-64 Recycling Equipment, Machines and Supplies  
☐ 610-33 Recycled Carbon Paper  
☐ 610-34 Recycled Ribbons  
☐ 615-73 Recycled Office Supplies  
☐ 620-94 Recycled Pens and Pencils  
☐ 640-66 Recycled Paper, Plastics and Styrofoam Products (Disposable Type)  
☐ 395-51 Recycled Paper Stock  
☐ 395-51 Recycled Paper Stock  
☐ 590-83 Recycled Recreational and Park Equipment  
☐ 655-79 Recycled Photographic Equipment and Supplies  
☐ 745-68 Recycled Asphalt  
☐ 755-37 Asphalt Recycling Equipment

- ☐ 906-74 Recycling System Services  
☐ 750-72 Recycling Services (Including Collection)

**54. RENTAL OR LEASE – ALL TYPES: EQUIPMENT, SPACE, LAND, LOT, ETC.**

- ☐ 971-30 Rental or Lease – Real Property, Hotel/Motel Accommodations, Exhibit Booth, etc.  
☐ 975-16 Rental or Lease – Equipment, Tools, Appliances, Furniture, Vehicles, Instruments, Machinery, etc.

**55. REPAIRS, MAINTENANCE AND RECONDITIONING**

- ☐ 975-16 Automobiles Trucks, Trailers, Buses, etc.  
☐ 929-95 Agricultural, Industrial, Marine and Heavy Equipment  
☐ 045-06 Appliances, Athletic, cafeteria, Furniture, Musical Instruments  
☐ 934-42 Laundry, Lawn, Painting, Plumbing and Spraying Equipment  
☐ 938-56 General Equipment  
☐ 175-03 Hospital, Laboratory and Testing Equipment  
☐ 939-66 Office and Photographic Equipment, Radios and TV Sets  
☐ 450-58 Railroad and Track Equipment

**56. SALE OF SURPLUS AND OBSOLETE ITEMS**

- ☐ 998-05 Sale of Surplus and Obsolete Items

**57. SECURITY AND SAFETY EQUIPMENT, SUPPLIES AND SERVICE**

- ☐ 340-70 Fire Protection Equipment and Supplies  
☐ 345-04 First Aid and Safety Equipment and Supplies  
☐ 550-20 Flares and Fuses  
☐ 981-56 Police Equipment and Supplies  
☐ 962-65 Protection Services (Not Including Buildings)  
☐ 990-79 Security, Fire, Safety and Emergency Services  
☐ 990-05 Alarm Services  
☐ 990-10 Armored Car Services  
☐ 990-22 Card Access Security Services  
☐ 990-25 Crime Prevention Services  
☐ 990-27 Crossing Guard Services  
☐ 990-30 Disaster Relief Services  
☐ 990-32 Driver's License Services  
☐ 990-37 Emergency Medical and Ambulance Services (Excluding Fire Services)  
☐ 990-41 Fingerprinting Services  
☐ 990-42 Fire and Safety Services  
☐ 990-46 Guard and Security Services  
☐ 990-52 Investigative Services  
☐ 990-67 Patrol Services  
☐ 990-70 Polygraph Testing Services  
☐ 990-77 Safety Training and Awareness Services (Highway Safety, Boating, Seat Belt, etc.)  
☐ 990-80 Surveillance Services

**58. SIGNS, SIGNAGE AND TRAFFIC CONTROL DEVICES**

- ☐ 550-83 Markers, Plaques, Signs and Traffic Control Devices  
☐ 550-20 Flares and Fuses  
☐ 968-80 Traffic Sign Installation  
☐ 968-81 Traffic Sign Maintenance and Repair

- ☐ 968-82 Traffic Signal Installation
- ☐ 968-83 Traffic Signal Maintenance and Repair

**59. SOCIAL AND COMMUNITY SERVICES**

- ☐ 961-30 Temporary Personnel and Workers (All Types)

**60. WATERWORKS AND SEWAGE UTILITIES**

- ☐ 936-91 Water Supply and Sewage Treatment Equipment
- ☐ 962-91 Utility Locator Service (Underground)
- ☐ 962-92 Video Scanning Services of Sewers, /Waterwells, etc.
- ☐ 913-13 General Construction & Maintenance (Airport, Roadways, Utilities, Antenna Tower, Dredging Bridges, Demolition, Excavating, Wrecking and Removal, Sewer /Water/ Wastewater, Public Works Constructions, etc.)
- ☐ 934-62 Pipeline Construction and Repair
- ☐ 913-45 Sewer and Storm Drain Construction
- ☐ 913-81 Sewer Maintenance and Repair
- ☐ 913-82 Storm Drain Cleaning, Repair and Sludge Removal Services
- ☐ 968-93 Well Pointing Services (De-watering)
- ☐ 968-94 Waterproofing Systems and Repair Work
- ☐ 913-59 Wastewater Treatment Plant, Operations, Testing, Maintenance
- ☐ 913-60 Water System, Mains and Service Line Construction and Repair Service

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Miami-Dade County

## VENDOR CHECKLIST OF DOCUMENTS TO BE SUBMITTED

### Internal Services Department, Procurement Management Services Division

#### Vendor Services Section

111 NW 1<sup>st</sup> Street, Suite 1300, Miami, Florida 33128-1974

Telephone: 305-375-5773

[www.miamidade.gov/procurement](http://www.miamidade.gov/procurement)

### FEDERAL EMPLOYER

#### IDENTIFICATION NUMBER (FEIN)

In order to establish a file for your firm, you must enter your firm's FEIN. This number becomes your "County Vendor Number". Please enter your Federal Employer Identification Number (FEIN) or if none then enter the owner's Social Security Number (SSN).

☐ FEIN \_\_\_\_\_

#### NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)

The North American Industry Classification System (NAICS) is the standard used by the federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing and publishing statistical data related to the U.S. business economy.

☐ NAICS Code \_\_\_\_\_

## SECTION 4: CHECKLIST OF DOCUMENTS TO BE SUBMITTED

- ☐ **Submit copy of current Local Business Tax Receipt** (formerly the Miami-Dade County Occupational License) for businesses physically located in Miami-Dade County. Contact the Miami-Dade Tax Collector's Office at [www.miamidade.gov/taxcollector](http://www.miamidade.gov/taxcollector) or contact:

#### Miami-Dade County Tax Collector's Office, Local Business Tax Section

140 West Flagler Street, Room 101, Miami, Florida, 33130

Telephone: (305) 270-4949 Fax: (305) 372-6368

- ☐ **Submit copy of Certificate if your company is under one of the following:**

- Corporation
- Trademarks
- Limited Partnerships
- Limited Liability Company
- Limited Liability & General Partnerships
- Fictitious Business Name(s), if required

**Note:** Miami-Dade County will confirm the validity of Certificates with the applicable state authority. For companies located in Florida and registered with the Florida Department of State, Division of Corporations, the company's Federal Employer Identification Number (FEIN) must be posted on the Florida Division of Corporation's website. To confirm that your FEIN is posted, visit the State website at [www.sunbiz.org](http://www.sunbiz.org). Under "Document Search", press "Inquire by Name" or "Inquire by Federal Employer Identification Number (FEIN)" to produce the corresponding report.

If your company's Federal Employer Identification Number (FEIN) is not posted, contact the Florida Department of State, Division of Corporations and request that your company FEIN be added to your file posted on the web. Requests must be provided on your company's letterhead and reference the document number assigned when your company was registered. Submit your request via email at [corphelp@dos.state.fl.us](mailto:corphelp@dos.state.fl.us), or contact the agency at 1-850-245-6052 for additional information.

- ☐ **Submit the original of one of the following documents that apply to your entity or business.**

- W-9 Request for Taxpayer ID Number and Certification (document and instructions attached) or one of the following:
- W-8ECI Form Certificate of Foreign Person's Claim for Exemption from Withholding on Income Effectively Connected With the Conduct of a Trade or Business in the United States. Obtain a form and instructions from [www.irs.gov](http://www.irs.gov)
- W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding. Obtain a form and instructions from [www.irs.gov](http://www.irs.gov)
- W-8EXP Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding. Obtain a form and instructions from [www.irs.gov](http://www.irs.gov)
- W-8IMY Certificate of foreign Intermediary, Foreign, Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding. Obtain a form and instructions from [www.irs.gov](http://www.irs.gov)

- ☐ **Submit copy of IRS letter 147C**, verifying your business name and FEIN or any other preprinted IRS form issued by the IRS identifying your business name and FEIN.

- ☐ **Submit copy of Social Security Card** – If registering under your name, Fictitious Business Name(s) and FEIN is not available.



*Miami-Dade County*  
INTERNAL SERVICES DEPARTMENT, PROCUREMENT MANAGEMENT SERVICES DIVISION

## **NOTICE OF REQUIREMENTS CONCERNING THE USE OF SOCIAL SECURITY NUMBERS**

Effective October 1, 2007, the Florida Legislature adopted new requirements under Section 119.071(5) of the Florida Statutes, relating to the collection and dissemination of Social Security Numbers by all "Agencies" in Florida. Under the new requirements, an agency may not collect an individual's Social Security Number unless the agency has stated in writing the purpose for its collection.

Please be aware that the Miami-Dade County Internal Services Department, Procurement Management Services Division (County) collects Social Security Numbers from individuals, in lieu of a Federal Employer Identification Number (FEIN), if a FEIN has not been issued by the Internal Revenue Service for the individual/firm registering as a vendor with the County.

In order to establish a file for your firm, you must provide your firm's Federal Employer Identification Number (FEIN). If no FEIN exists, the Social Security Number of the owner or individual must be provided. This number becomes your "County Vendor Number". To comply with Section 119.071(5) of the Florida Statutes relating to the collection of an individual's Social Security Number, be aware that DPM requests the Social Security Number for the following purposes:

- Identification of individual account records
- To make payments to individual/vendor for goods and services provided to Miami-Dade County
- Tax reporting purposes
- To provide a unique identifier in the vendor database that may be used for searching and sorting departmental records

If you have any questions concerning the use of your Social Security Number, you may contact the Internal Services Department, Procurement Management Services Division, Vendor Services Section at (305) 375-5773.

## 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: <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) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

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

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

Social security number										
				-				-		
Employer identification number										
				-						

### Part II Certification

Under penalties of perjury, I certify that:

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

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For 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 3.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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## General Instructions

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

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

### 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, payments made to you in settlement of payment card and third party network transactions, 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

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

**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, 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* on page 1.

**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* on page 3 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

### 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.** 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 Regulation section 301.7701-2(c)(2)(iii). 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 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 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, 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.

**Note.** Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. 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 U.S. 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 U.S. 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.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.



**Exempt payee code.** 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. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

**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—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 possession of the United States, 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 Reg. 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 Reg. 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

## Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below 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 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

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

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

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

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

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

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

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

**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.



# Instructions for the Requester of Form W-9

(Rev. August 2013)

## Request for Taxpayer Identification Number and Certification

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

### What's New

**Foreign Account Tax Compliance Act (FATCA).** FATCA requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Form W-9 and the Instructions for the Requester of Form W-9 have been revised to expand the *Exemptions* box on the front of the form to include entry for the *Exempt payee code (if any)* and *Exemption from FATCA Reporting Code (if any)*. The references for the appropriate codes are in the *Exemptions* section of Form W-9, and in the *Payees Exempt from Backup Withholding* and *Payees and Account Holders Exempt From FATCA Reporting* sections of these instructions.

The *Certification* section in Part II of Form W-9 has been expanded to include certification of an exemption from FATCA reporting.

**Payment card and third party network transactions.** References to payments made in settlement of payment card and third party network transactions have been added to the *Purpose of Form* section of Form W-9. For more information, see the *Instructions for Form 1099-K, Payment Card and Third Party Network Transactions* on IRS.gov. Also, visit [www.irs.gov/1099k](http://www.irs.gov/1099k).

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-9 and its instructions, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 and its instructions (such as legislation enacted after we release them) will be posted on that page.

### Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for certain payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

### How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.) Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome a presumption of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- 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,

- Any estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome a presumption of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate Form W-8 or Form 8233, *Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual*. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, *U.S. Tax Guide for Aliens*, for more information.

### Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

**Payee's agent.** A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities and Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

**Electronic system.** Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the language of the paper Form W-9.



*For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.*

For more details, see the following.

- Announcement 98-27, which is on page 30 of Internal Revenue Bulletin 1998-15 at [www.irs.gov/pub/irs-irbs/irb98-15.pdf](http://www.irs.gov/pub/irs-irbs/irb98-15.pdf).
- Announcement 2001-91, which is on page 221 of Internal Revenue Bulletin 2001-36 at [www.irs.gov/pub/irs-irbs/irb01-36.pdf](http://www.irs.gov/pub/irs-irbs/irb01-36.pdf).

## Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and TIN. For individuals, the TIN is generally a social security number (SSN).

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain an SSN. This includes certain resident aliens who must receive information returns but who cannot obtain an SSN.

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on Form W-9.

## Substitute Form W-9

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the substitute Form W-9 must clearly state (as shown on the official Form W-9) that under penalties of perjury:

1. The payee's TIN is correct,
2. The payee is not subject to backup withholding due to failure to report interest and dividend income,
3. The payee is a U.S. person, and
4. The payee is exempt from FATCA reporting.

You may not:

1. Use a substitute Form W-9 that requires the payee, by signing, to agree to provisions unrelated to the required certifications, or
2. Imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.

A substitute Form W-9 that contains a separate signature line just for the certifications satisfies the requirement that the certifications be clearly stated.

If a single signature line is used for the required certifications and other provisions, the certifications must be highlighted, boxed, printed in bold-face type, or presented in some other manner that causes the language to stand out

from all other information contained on the substitute form. Additionally, the following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

*"The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."*

If you use a substitute form, you are required to provide the Form W-9 instructions to the payee only if he or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must instruct the payee to strike out the language in the certification that relates to underreporting. This instruction can be given orally or in writing. See item 2 of the *Certification* on Form W-9. You can replace "defined below" with "defined in the instructions" in item 3 of the *Certification* on Form W-9 when the instructions will not be provided to the payee except upon request. For more information, see Rev. Proc. 83-89, 1983-2 C.B. 613; amplified by Rev. Proc. 96-26, which is on page 22 of Internal Revenue Bulletin 1996-8 at [www.irs.gov/pub/irs-irbs/irb96-08.pdf](http://www.irs.gov/pub/irs-irbs/irb96-08.pdf).

## TIN Applied for

For interest and dividend payments and certain payments with respect to readily tradable instruments, the payee may return a properly completed, signed Form W-9 to you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

**Reserve rule.** You must backup withhold on any reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the payee reserves an amount equal to the current year's backup withholding rate on all reportable payments made to the account.

**Alternative rule.** You may also elect to backup withhold during this 60-day period, after a 7-day grace period, under one of the two alternative rules discussed below.

**Option 1.** Backup withhold on any reportable payments if the payee makes a withdrawal from the account after the close of 7 business days after you receive the awaiting-TIN certificate. Treat as reportable payments all cash withdrawals in an amount up to the reportable payments made from the day after you receive the awaiting-TIN certificate to the day of withdrawal.

**Option 2.** Backup withhold on any reportable payments made to the payee's account, regardless of whether the payee makes any withdrawals, beginning no later than 7 business days after you receive the awaiting-TIN certificate.



*The 60-day exemption from backup withholding does not apply to any payment other than interest, dividends, and certain payments relating to readily tradable instruments. Any other reportable payment, such as nonemployee compensation, is subject to backup withholding immediately, even if the payee has applied for and is awaiting a TIN.*

*Even if the payee gives you an awaiting-TIN certificate, you must backup withhold on reportable interest and dividend payments if the payee does not certify, under penalties of perjury, that the payee is not subject to backup withholding.*



If you do not collect backup withholding from affected payees as required, you may become liable for any uncollected amount.

## Payees Exempt From Backup Withholding

Even if the payee does not provide a TIN in the manner required, you are generally not required to backup withhold on any payments you make if the payee is:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2);
2. The United States or any of its agencies or instrumentalities;
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, agencies, or instrumentalities;
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities; or
5. A corporation;
6. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States;
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; or
13. A trust exempt from tax under section 664 or described in section 4947.

The following types of payments are exempt from backup withholding as indicated for items 1 through 13 above.

**Interest and dividend payments.** All listed payees are exempt except the payee in item 7.

**Broker transactions.** All payees listed in items 1 through 4 and 6 through 11 are exempt. Also, C corporations are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

**Barter exchange transactions and patronage dividends.** Only payees listed in items 1 through 4 are exempt.

**Payments reportable under sections 6041 and 6041A.** Payees listed in items 1 through 5 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Gross proceeds paid to an attorney.
- Payments for services paid by a federal executive agency. (See Rev. Rul. 2003-66, which is on page 1115 of Internal

Revenue Bulletin 2003-26 at [www.irs.gov/pub/irs-irbs/irb03-26.pdf](http://www.irs.gov/pub/irs-irbs/irb03-26.pdf).)

**Payments made in settlement of payment card or third party network transactions.** Only payees listed in items 1 through 4 are exempt.

## Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, 6050N, and 6050W and their regulations. The following payments are generally exempt from backup withholding.

### Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.
- Payments of patronage dividends not paid in money.
- Payments made by certain foreign organizations.
- Section 404(k) distributions made by an ESOP.

### Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

### Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.

## Payees and Account Holders Exempt From FATCA Reporting

Reporting under chapter 4 (FATCA) with respect to U.S. persons generally applies only to foreign financial institutions (FFI) (including a branch of a U.S. financial institution that is

treated as an FFI under an applicable intergovernmental agreement (IGA)). Thus, for example, a U.S. financial institution maintaining an account in the United States does not need to collect an exemption code for FATCA reporting. For details on the FATCA reporting requirements, including specific information regarding which financial institutions are required to report, see sections 1471 to 1474 and related regulations. See Regulations section 1.1471-3(d)(2) for when an FFI may rely on documentary evidence to treat a U.S. person as other than a specified U.S. person and see Regulations section 1.1471-3(f)(3) for when an FFI may presume a U.S. person as other than a specified U.S. person.

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

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, agencies, or instrumentalities;

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

5. A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i);

6. 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;

7. A real estate investment trust;

8. 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;

9. A common trust fund as defined in section 584(a);

10. A bank as defined in section 581;

11. A broker; or

12. A trust exempt from tax under section 664 or described in section 4947.

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

## Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or

2. Any one of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

## Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line of the information return only the name of the payee whose TIN is shown on Form W-9. You may show the names of any other individual payees in the area below the first name line on the information return.



*For more information on the names and TINs to use for information reporting, see section J of the General Instructions for Certain Information Returns.*

## Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the IRS's records. (See *Taxpayer Identification Number (TIN) Matching*.) You may have to send a "B" notice to the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of "B" notices.

## Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, K, MISC, OID, and/or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered and is accessible through the IRS website. Go to IRS.gov and enter e-services in the search box. It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) notices and penalty notices.

## Additional Information

For more information on backup withholding, see Pub. 1281.