



## Central Certification CERT Program

Dear Applicant:

Thank you for your interest in the CERT Program. The Central Certification (CERT) Program is a small business certification program, created to make it easier for businesses like yours to take advantage of a wide range of business opportunities throughout the local marketplace. By so doing, the Program seeks to promote market growth, increase competitiveness, and create jobs among participating businesses, as well as to improve the quality of life for area residents.

Rather than operating separate certification efforts, Hennepin County, City of Minneapolis, Ramsey County, and City of Saint Paul, are collaboratively sponsoring a "one-stop shop" for certification. Eligible business owners who want to be certified by any or all of the participating jurisdictions can submit a single, standard application to a central processing location. Each application received is then evaluated using a uniform set of certification criteria.

Participating businesses instantly boost their market exposure because they are included in a CERT directory. Participating businesses are also eligible to participate in various activities specifically for certified vendors sponsored by the four jurisdictions.

The City of Saint Paul administers the certification services on behalf of the four jurisdictions. Completed application forms should be submitted to the following address:

CERT Program  
c/o Contract and Analysis Services  
Room 280 City Hall/Court House Bldg.  
15 W. Kellogg Blvd.  
Saint Paul, MN 55102

If you have any questions regarding the certification process, need assistance with completing the application, or would like more information regarding the CERT Program, please contact (651) 266-8900.

Your participation in the CERT Program is greatly valued. Thank you for your efforts.

Hennepin County, City of Minneapolis, Ramsey County, City of Saint Paul  
CERT Program Participating Jurisdictions

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## CENTRAL CERTIFICATION (CERT) PROGRAM ELIGIBILITY CRITERIA

**Eligible business**—a business entity whose principal place of business is in the marketplace that:

- is at least fifty-one (51) percent owned by one or more native or naturalized citizens of the United States, or lawfully admitted permanent residents of the United States, and
- is not a broker, or a manufacturer's representative, does not operate as a franchisee or under a franchise agreement, and is not a business in which the owner is also owner or part owner of one or more businesses that is dominant in the same field of operation; and
- performs a commercially useful function; and
- has been in operation for at least one (1) year or, in operation for less than one year and is able to provide documentation showing that it has an established record of generating revenue while performing the business function represented in its application for certification or, if a professional service, is able to provide documentation showing that it possesses applicable licenses or professional certifications or credentials.

**Small Business Enterprise (SBE)**—an eligible business that additionally:

- is not a business dominant in its field of operation, nor an affiliate or subsidiary thereof.

**Minority-owned Business Enterprise (MBE)**—an eligible business that additionally:

- is at least fifty-one (51) percent owned by one or more minority persons, and
- has its management and daily business operations controlled by one or more minority persons who own it.

**Women-owned Business Enterprise (WBE)**—an eligible business that additionally:

- is at least fifty-one (51) percent owned by one or more women, and
- has its management and daily business operations controlled by one or more women who own it.

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## DEFINITION OF TERMS

**Affiliate or subsidiary of a business dominant in its field of operation**—a business that is at least twenty (20) percent owned by a business dominant in its field of operation, or by partners, officers, directors, majority stockholders, or their equivalent, of a business dominant in that field of operation.

**Broker**—a business that carries no inventory and that has no written or oral ongoing agreement with any manufacturer or manufacturer's authorized distributor to sell the products of the manufacturer. This definition is not intended to include businesses that actively use just-in-time methods in their normal operation.

**Business, or business entity**—a contractor, developer, vendor, subcontractor, supplier, consultant, or provider of technical, administrative, or physical services, regardless of whether operating as an individual or organized as a sole proprietorship, partnership, joint venture, association, cooperative, corporation, or other entity, which is organized for profit.

**Commercially useful function**—a function performed by a business enterprise when it is responsible for the execution of a distinct element of the work of a contract and carrying out its responsibilities by actually performing, managing, and supervising the work involved. Acting as a conduit to transfer funds to another business does not constitute a commercially useful function unless it is done as a normal business practice of that industry.

**Dominant in its field of operation**—a business having gross revenues that exceed the Minnesota Department of Administration's revenue standard for its category.

**Franchise, or franchised business**—a business operated under an operating agreement obtained from a franchiser to conduct a business where the franchiser retains the right to (1) direct, or set requirements for, certain elements of the business, or (2) receive compensation for use of the franchise or the goodwill or business name, and (3) where the owner does not bear the full risk and responsibility for the performance of the business.

**Manufacturer**—a business that makes or processes raw materials into a finished product.

**Manufacturer's representative**—a business that has an agreement with one or more manufacturers or manufacturer's authorized distributors to sell the products of the manufacturer, but that is not an employee of the manufacturer, and where the owner does not bear risk and responsibility for the performance of the business and the products and services offered.

**Marketplace**—the geographical area of the Minnesota counties of Anoka, Benton, Carver, Chisago, Dakota, Hennepin, Isanti, Ramsey, Scott, Sherburne, Stearns, Washington, and Wright; and the Wisconsin counties of Pierce and St. Croix.

**Minority**—a person who is Asian-American/Pacific Islander, Native American, African-American, or Hispanic.

**NAICS Code**—North American Industry Classification System is a new industry classification system that has replaced the U.S. Standard Industrial Classification (SIC) system. The U.S., Canada, and Mexico developed NAICS. It provides increased comparability of industries across North America, and with the International Standard Industrial Classification (ISIC) system developed and maintained by the United Nations.

**Principal place of business**—the primary physical location at which or from which a business performs, is maintained, or operates.

**SIC Code**—the Standard Industrial Classification code as promulgated and maintained by one or more agencies or departments of the United States, and includes any code or system which replaces or succeeds the code in existence on July 1, 1997. "SIC" or "SIC Code" shall also include classification codes promulgated and maintained by the American Institute of Architects or other organizations concerned with contracting which, in the discretion of the Collaborative are deemed more useful or suitable for carrying out the purposes of the CERT Program.

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## ADDITIONAL TERMS

**Appeal**—Any business whose application for certification/recertification has been denied, or whose certification has been terminated, may appeal in writing to the CERT Collaborative's Executive Committee. Such appeal shall be decided on submission of grounds/reason, supporting documentation, and where appropriate in the discretion of the appeals entity with an informal conference of the business with the appeals entity.

**Application**—A business shall file an application with the Collaborative or designated certification entity and provide such information on such forms as the Collaborative may reasonably require. The Collaborative may require information:

- that will establish that the business meets and will continue to meet the definition of an SBE, MBE, or WBE, as the case may be, for the entire period of certification; and
- that delineates the availability and qualifications of such business; and
- for the areas of contracts such business seeks; and
- on the number and dollar amount of past contracts it has been a party to or participated in as a subcontractor.

**Certification of another jurisdiction**—The Collaborative may waive all or part of the application process, and waive the submission of information required thereunder, as to any such business which has been certified under a program materially similar to the CERT Program. This authority is not intended to circumvent any agreements that may exist to engage in a joint certification process with other governmental entities. Program(s) for which this waiver may apply shall be designated from time-to-time by the CERT Collaborative.

**Certification term (two years)**—The CERT certification is valid for a twenty-four (24) month period following the date granted. A certification may be renewed for additional two-year periods by completing a recertification application.

**Change in circumstances**—If the Collaborative or Certification Processor determines that any such business no longer meets the definition of SBE, MBE, or WBE, as the case may be, the Collaborative or Certification Processor may terminate the certification of such business. Each such business, which has been certified, is and remains under a continuing obligation to report any change in circumstances that would cause it not to meet the appropriate definition.

**Joint applications**—The Collaborative may cooperate with any other governmental entity having a program materially similar to the CERT Program in providing for a joint or mutually acceptable application process.

**Material misstatement of fact**—If the Collaborative or Certification Processor determines that any business made a material misstatement of fact in its application for certification or in any information submitted in support of the application, whether intentional or by mistake, the Collaborative or certifying entity may determine either not to certify the business for participation in the CERT Program, or to terminate the certification of the business if already granted.

**Periodic review**—The certification for each certified business may be reviewed periodically to determine that it continues to be eligible for certification and meets the definitions of an SBE, MBE, or WBE, as the case may be, but such review shall take place at least every two (2) years after its initial certification. The Collaborative may require each certified business which has been certified to submit all information necessary to verify the continued eligibility of such business, and the failure of such a certified business to provide the information shall automatically terminate its eligibility to participate in the CERT Program.



# Central Certification CERT Program

Date Received	Date Complete
Approved Y / N	Categories S / W / M
Approved by (initials) & Date	

## Program Application

*Note: Most, if not all, of the information requested in this application is classified as public under state law. It is the responsibility of the Applicant Firm to claim and defend any other classification.*

### Company Information

Company Name: \_\_\_\_\_

Doing Business As (DBA): \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Mailing Address (if different than above): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Primary Contact: \_\_\_\_\_ Title: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Web Site Address: \_\_\_\_\_ Email Address: \_\_\_\_\_

Description of Product(s) and/or Service(s) (use additional sheet if necessary): \_\_\_\_\_

Annual Gross Revenues: \$ \_\_\_\_\_ Fiscal Year End: \_\_\_\_\_ # of Employees FT: \_\_\_\_\_ PT: \_\_\_\_\_

Primary North American Industry Classification (NAICS) Code (if known): \_\_\_\_\_

Secondary NAICS Code(s) (if applicable): \_\_\_\_\_

#### Method of Acquisition:

Bought Existing  New  Other (explain): \_\_\_\_\_ Date Business Originally Established (mm/yyyy): \_\_\_\_\_

Date Current Ownership Acquired (mm/yyyy): \_\_\_\_\_ Federal Tax ID #: \_\_\_\_\_ State Tax ID #: \_\_\_\_\_

#### Legal Structure:

Individual/Sole Proprietorship  Partnership  C-Corporation  S-Corporation  Limited Liability Company

#### Certification Categories for which you are applying:

Small business  Woman-owned Business  Minority-owned Business

### Individual Owner Information

*If there is more than one owner, attach the following information for each additional owner on a separate sheet.*

First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_ Last Name: \_\_\_\_\_

Title: \_\_\_\_\_ Social Security Number: \_\_\_\_\_ Phone: \_\_\_\_\_

Residence Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Male  Female  Minority (Specify): \_\_\_\_\_ Citizenship Status:  U.S Citizen  Naturalized #: \_\_\_\_\_

% of Ownership: \_\_\_\_\_ Owner Since (mm/yyyy): \_\_\_\_\_ Hours Devoted to Business per Week: \_\_\_\_\_

Please describe below the dollar value of your contribution to start or acquire the business:

Cash/Securities: \$ \_\_\_\_\_ Real Estate: \$ \_\_\_\_\_ Equipment: \$ \_\_\_\_\_ Other: \$ \_\_\_\_\_



**Application Checklist for Completeness**

Applicants must provide ALL of the attachments indicated for their respective legal structure:

Document		Individual/Sole Proprietorship	Partnership	Corporation	Limited Liability Company
Resumes for all owners/officers/managers (use attached form OR similar format)					
Statement of Responsibilities for each owner/officer/manager					
Business or Professional Licenses (if applicable)					
Equipment/Vehicle List (if applicable) (use attached form OR similar format)					
The following types of financial information:					
OR	Tax Returns from previous 3 years				
	Financial Statements from previous 3 years				
Certifications by other government agencies (if applicable)					
Certificate of Assumed Name (if applicable)					
Partnership Agreement					
Articles of Incorporation					
Article Amendments (if applicable)					
By Laws/Company Statutes					
Corporate Minutes/Written Actions					
Stock Certificates					
Articles of Organization and any Amendments					
Operating Agreement					
Member Control Agreement					
IRS Form W-9					

## Résumé

Complete a copy of this form (or a similar format) for each owner and individual in a key decision making position.

**Name:** \_\_\_\_\_

<i>Follow this format in the spaces below</i>	<b>Dates:</b>	<b>Company:</b>	<b>Location:</b>
	<b>Title:</b>		
	<b>Responsibilities/Accomplishments:</b>		
<b>Current work experience</b>			
	<ul style="list-style-type: none"> <li></li> <li></li> <li></li> <li></li> </ul>		
<b>Previous experience</b>			
	<ul style="list-style-type: none"> <li></li> <li></li> <li></li> <li></li> </ul>		
<b>Previous experience</b>			
	<ul style="list-style-type: none"> <li></li> <li></li> <li></li> <li></li> </ul>		
<b>Previous experience</b>			
	<ul style="list-style-type: none"> <li></li> <li></li> <li></li> <li></li> </ul>		
<i>Follow this format &gt;&gt;&gt;</i>	<b>Dates:</b>	<b>School:</b>	<b>Location:</b>
	<b>Degree/Area of Emphasis:</b>		
<b>Education</b>			
<b>Related Licenses &amp; Credentials</b>	<ul style="list-style-type: none"> <li></li> <li></li> <li></li> <li></li> </ul>		

**Equipment/Vehicle List**  
**(only applicable to companies who use equipment on the job)**

Please use the table below (or a similar format) to list all major equipment utilized by the Applicant Firm. Attach additional pages as necessary.

Description of Major Pieces of Equipment	Approximate Value	Owned or Leased
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		

**Trucking, transportation or construction firms only**—Please use the table below (or a similar format) to list information on vehicles utilized by the Applicant Firm. Attach additional pages as necessary. **Include lease, rental, and/or purchase agreements, as well as insurance documents for all vehicles listed.**

Description of Vehicles	Approximate Value	Owned or Leased
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ ..... <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number
or
Employer identification number

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

<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.

### Purpose of Form

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

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

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

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

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

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

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

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

## Penalties

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

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

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

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

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the “Business name” line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

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

<sup>2</sup> However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

## Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-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 [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

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

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

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

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

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

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

## 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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

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

### What Name and Number To Give the Requester

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

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

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

<sup>3</sup> You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), 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.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.