



**SERVICES AGREEMENT / CONTRACT
GREATER THAN \$15,000**

Business Support Services

Services Agreement / Contract - Greater Than \$15,000

TABLE OF CONTENTS

I.	Purpose/Procedure & Responsibility Chart.....	3-4
II.	Services Agreement / Contract.....	5-8
III.	Contractor Certification.....	9
IV.	List of Employees Who May Come in Contact with Students.....	10
V.	W-9 Form.....	11



TWIN RIVERS UNIFIED SCHOOL DISTRICT

Business Support Services: 5115 Dudley Blvd.
 McClellan, CA 95652
 District Mailing Address: 3222 Winona Way
 North Highlands, CA 95660

SERVICES AGREEMENT / CONTRACT – GREATER THAN \$15,000

Procedure/Purpose. To compensate independent contractors, consultants or vendors for services rendered under the following conditions:

1. To be used only for temporary services for **non-district** employees for which the District will pay an amount greater than \$15,000. Services requested must not normally be performed by District personnel. This form is NOT to be used for construction contracts or interagency agreements (Memorandum of Understanding, or MOU).
2. Public Contract Code, Section 20111(a) requires that expenditures (non-construction services, equipment, materials, supplies, non-public-project repairs to be purchased or leased) over a bid threshold amount, annually adjusted by the State Superintendent of Public Instruction, must be formally advertised and competitively bid. The most recent annual adjustment can be found at CDE’s correspondence page at www.cde.ca.gov/fg/ac/co. **Before selecting a vendor under these circumstances, please consult the Director, Contracting & E-Rate Services for guidance.**
3. **This Agreement is not required for product/equipment-only purchases.** The goods or equipment may be purchased by submitting an approved purchase requisition to the Purchasing Department, along with product and price listings from the vendor. Purchases over the bid threshold amount must meet formal advertising and bidding requirements (see #2, above.)
4. The Agreement over \$15,000 will require Board approval **prior to any services being performed.** It will go to the Board at a regular Board meeting, either by inclusion on the Consent Agenda or as an individual Board Agenda item, as determined by Business Services. The Program Initiator will be expected to provide the Board presentation materials under the direction of the Business Services Department. Once the Board has approved the Agreement, final approval is granted by the **Associate Superintendent of Business Services.** **The District Superintendent may approve agreements, should the Associate Superintendent of Business Services be unavailable.**

Professional Services Fee Criteria. Rate(s) to be based on usual and customary fees for the services being provided.

Services Agreement Responsibility Chart.

WHO’S RESPONSIBLE	ACTION TO BE TAKEN
Program Initiator/Coordinator	Identifies the need for a service to be performed by an outside party. Completes the entire contract including department, project, and budget code. Obtains signature, completed W-9 form (“Request for Taxpayer Identification Number”), Contractor Certification, List of Employees/Volunteers Who May Come in Contact with Students, and determines method of payment (i.e., at completion or intervals); signs and forwards the original to the appropriate program administrator for approval. Categorical Programs still need required approvals.
All District Office Staff	In the event that this agreement is not approved at any of the following steps, it shall be marked “VOID” and returned to the initiator who shall notify the contractor accordingly.

Continued on Page 4...

WHO'S RESPONSIBLE	ACTION TO BE TAKEN
All District Office Staff	In the event that this agreement is not approved at any of the following steps, it shall be marked “VOID” and returned to the initiator who shall notify the contractor accordingly.
Program Administrator	Reviews contract, signs if approved, attaches Certificate of Insurance, and determines if a TB Clearance Form (BP 1240) and fingerprinting (Ed. Code 45125.1) are required and forwards the original contract to the division-level administrator.
Division-Level Administrator	Reviews contract, signs to approve and forwards to Budget Services.
Budget Services	Verifies signature, budget codes, Certificate of Insurance, TB Clearance Form and availability of funds; assigns reference number, obtains vendor number and forwards original to the Associate Superintendent of Business Services (or Assistant).
Assistant Superintendent of Business Services (or Assistant)	Reviews documentation and places on Board Agenda for approval as either a consent agenda item or individual Board agenda item, obtaining presentation materials from Program Initiator. If approved by the Board, completes Board approval date on contract, obtains Associate Superintendent of Business Services' signature, and forwards documentation to Purchasing.
Purchasing Department	Reviews documentation and issues Purchase Order or Direct Encumbrance to encumber funds under the designated budget account. Distributes P.O. or D.E. and contract documents to Initiator/Coordinator, Contracting & E-Rate Services, Accounts Payable, and Contractor.
Program Initiator/Coordinator	As invoices are received, completes the Request for Direct Payment Form, verifies that services have been performed as agreed and that a final or progress payment should be made to the Contractor. The reference number assigned to the Agreement by Budget Services must be shown on the Request for Direct Payment Form, as well as the P.O. or D.E. number assigned by Purchasing. Obtains appropriate approvals on both the form and invoice, and submits them to Accounts Payable.
Accounts Payable	Upon receiving approved Request for Direct Payment and invoice from initiator, prepares warrant, and forwards to Sacramento County Office of Education (“SCOE”) for approval. Upon return from SCOE, mails warrant to Contractor.

Selection of contractors will be on the basis of qualifications regardless of race, color, religion, ancestry, national origin, age, sex, marital status, medical condition, or physical handicap.



TWIN RIVERS UNIFIED SCHOOL DISTRICT
 Business Support Services: 5115 Dudley Blvd.
 McClellan, CA 95652
 District Mailing Address: 3222 Winona Way
 North Highlands, CA 95660

To be completed by Budget Services

S.A. #	_____
Vendor #	_____

SERVICES AGREEMENT / CONTRACT – GREATER THAN \$15,000

CONTRACT made this ____ Day of _____, 20____, between the Twin Rivers Unified School District, herein referred to as “District”, and _____ hereinafter referred to as “Contractor”.

RECITALS

District is a school district in the County of Sacramento, State of California, and has its principal place of business at 5115 Dudley Blvd., McClellan, California 95652.

District desires to engage the services of Contractor and to have said Contractor render services in accordance with the terms and conditions provided in this agreement.

California Government Code Section 53060 authorizes a school district to contract with and employ persons for the furnishing to the District of special services and advice in financial, economic, accounting, engineering, legal, operative or administrative matters if such persons are specifically trained and experienced and competent to perform the special services required. This section further authorizes the District to pay from any available funds the agreed upon compensation to persons with whom it contracts for the services rendered.

Contractor has demonstrated its competency to perform the special services required by this Contract through its prior experience in (describe relevant/similar work the Contractor has performed):

THEREFORE, District hereby engages the services of Contractor, and in consideration of the mutual promises contained herein, the parties agree as follows:

SERVICES

1. **Contractor** shall perform the following services: (If a separate proposal document generated by the District or the Contractor sets forth a scope of services, that scope of services must be attached. Please do not attach an outside vendor’s contract.)

LOCATION

2. List the site(s) where this work will be performed: (District-wide or specific District sites)

FEE

3. **Contractor** shall be compensated for work accomplished as follows (monthly, quarterly, progress, lump-sum billing): _____

PLEASE NOTE: Accounts Payable will not process payment until the services have been completed and the Initiator verifies this fact by transmitting a Request for Direct Payment Form. If progress payments are needed, they must be stated in the contract and supported by Requests for Direct Payment. Invoices should be submitted to (name/department of initiating administrator, Twin Rivers Unified School District, 3222 Winona Way, North Highlands, CA 95660).

BUDGET CODE(S):

Indicate % or \$ Amount

4.	_____ - _____ - _____ - _____ - _____ - _____ - _____ - _____ - _____	_____
	_____ - _____ - _____ - _____ - _____ - _____ - _____ - _____ - _____	_____
	_____ - _____ - _____ - _____ - _____ - _____ - _____ - _____ - _____	_____

TERM

5. This Contract shall commence on _____ and shall continue through _____, provided all services under this Contract are performed in a satisfactory manner. The determination of a satisfactory performance shall be in the sound and reasonable judgment and discretion of the District. This contract may be terminated for (a) failure to provide satisfactory performance, or (b) upon the mutual written agreement of the parties, or (c) “for cause”, as defined for termination of a classified employee of the District.

Termination of this agreement under 5(a) or (c) prior to the stated termination date may also occur by the District providing **thirty (30) days'** written notice of such termination.

USE OF AGENTS AND ASSISTANTS

6. To the extent necessary to enable Contractor to perform duties hereunder, Contractor may engage the services of any agent or assistant which Contractor may deem proper, and, may further employ, engage or retain the services of such other persons deemed necessary to aid and assist Contractor in the proper performance of the duties. The cost for such agents or assistants shall be paid by the Contractor and any expenses incurred by the Contractor in engaging such agents or assistants shall be paid by the Contractor. It is agreed that any consultant, agent or assistant (hired by contractor) will explicitly not be employed by the District.

EQUIPMENT AND FACILITIES

7. District will provide Contractor with access to all needed records and materials held by the District, unless such material is confidential and not subject to disclosure. Contractor will provide all other necessary equipment, and facilities to render the services pursuant to this agreement.

DEVOTION OF TIME

8. Contractor shall devote such time and energy to the performance of its duties under this Contract as is reasonably necessary for a satisfactory performance. Should District require services not included in this Contract, Contractor shall make a reasonable effort to fit such additional services into the time schedule without decreasing the effectiveness of the performance of the duties hereunder.

INSURANCE AND TAXES

9. Contractor shall be an independent contractor and not an agent or employee of District under this Contract. Contractor shall be responsible for any damage, loss or other claim arising out of the performance of its services under this Contract.

Prior to commencement of services and during the life of this Contract, Contractor shall provide the District with a current certificate of policy evidencing its professional general liability insurance coverage in a sum not less than ONE MILLION AND NO/100 DOLLARS (\$1,000,000) per occurrence, and such certificate or policy shall name the District as an additional insured. The District may waive this requirement for good cause demonstrated. Such waiver must be set forth in writing, including the “good cause”, and signed by an authorized District administrator. Under extreme situations, the District may also choose to increase this insurance requirement to protect the interests of the District, and will notify the Contractor in advance of the increased requirement.

Contractor shall defend District from any claim arising from any act or omission of Contractor or its agents. District shall defend Contractor for any claim arising from any act or omission of a District employee, specifically recognizing that Contractor is not an employee of District and that District shall not indemnify Contractor in such claim. **Contractor shall be responsible for carrying its own workers’ compensation insurance and health and welfare insurance.** District shall not withhold or set aside income tax, Federal Insurance Contributions Act tax, unemployment insurance, disability insurance, or any other federal or state funds

whatsoever. It shall be the sole responsibility of the Contractor to account for all of the above and Contractor agrees to hold District harmless from all liability for these taxes.

BUSINESS LICENSES AND CERTIFICATE PERMITS

10. As an independent contractor, it shall be the sole responsibility of Contractor to obtain any needed business licenses, certificates, permits to conduct business to meet the terms of this Contract.

ASSIGNMENT

11. This Contract is for professional services to be performed by Contractor and, except as provided in Paragraph 6, neither this Contract nor any duties or obligations hereunder shall be assignable, sublet, or performed by any person or persons who are not parties hereto, except by employees of Contractor whose names and qualifications have been approved in writing by District. In the event of an assignment by Contractor to which District has consented, the assignee or his/her legal representative shall agree in writing with District to personally assume, perform and be bound by the covenants, obligations, and agreements contained herein.

DISTRICT'S RIGHT OF RETENTION

12. District shall become the owner of and entitled to exclusive possession of all records, documents, graphs, photographic or other reproductions of any kind produced in the scope of services performed under this Contract and no other uses thereof will be permitted except by permission of District.

EXTENSION OF TERM

13. By mutual consent of the parties hereto, the term of service described herein may be extended by reformation of this Contract and the attachment hereto of an addendum mutually executed setting forth the extended term.

ENTIRE CONTRACT

14. This Contract supercedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the subject matter hereof, and no other agreement, statement or promise relating to the subject matter of this Contract which is not contained herein shall be valid or binding. This contract is governed under the laws of the State of California.

SUCCESSORS AND ASSIGNS

15. Subject to the provisions regarding assignment, this Contract shall be binding on the heirs, executors, administrators, successors and assigns of the representative parties.

ATTORNEY'S FEES

16. Any and all disputes that arise out of this Agreement shall first be resolved by good faith negotiations between the Parties with the assistance of non-binding mediation. In the event either Party determines that they are not able to resolve the dispute through negotiation and mediation, then the dispute shall be submitted to binding arbitration in accordance with the American Arbitration Association.

If any action at law or inequity is brought to enforce or interpret the provisions of this Contract, the prevailing party shall be entitled to reasonable attorney's fees in addition to any other relief to which he/she may be entitled.

SEVERABILITY

17. In the event that any provision of this Contract is held invalid or unenforceable by a court of competent jurisdiction, no other provision of this Contract will be affected by such holding, and all of the remaining provisions of this Contract will continue in full force and effect, unless to do so would invalidate the intent of the parties in entering into this Contract.

Executed by the parties at Sacramento, California, on the day and year indicated below.

THE CONTRACTOR AGREES to perform the services described for the sum of _____

and to submit invoices as follows: _____

Contractor Name <i>(please print)</i>	Contractor Signature	Date
Contractor Address	City	State Zip Code
Phone	Fax	E-mail Address
Contractor's/Business License Number	SSN or Tax ID Number	

CONTRACTOR'S SIGNATURE ACKNOWLEDGES COMPLIANCE WITH ALL PROVISIONS OF ED. CODE 45125.1 RELATING TO FINGERPRINTING.

TO BE COMPLETED BY ADMINISTRATOR

W-9 Form	<input type="checkbox"/> Yes	Certificate of Insurance	<input type="checkbox"/> Yes	Fingerprinting	<input type="checkbox"/> Required	TB Clearance	<input type="checkbox"/> Required
	<input type="checkbox"/> No		<input type="checkbox"/> No	(Ed Code 45125.1)	<input type="checkbox"/> Not Required	(BP1240)	<input type="checkbox"/> Not Required

TWIN RIVERS UNIFIED SCHOOL DISTRICT:

<i>(Initiator Signature)</i>	<i>(Division or Department Name)</i>	<i>(Date)</i>
<i>(Administrator/Division-Level Administrator Signature)</i>	<i>(Date)</i>	<i>(Budget Services Signature)</i> <i>(Date)</i>
<i>(Date of Board Approval)</i>	<i>(Superintendent or Associate Superintendent of Business Support Services Signature)</i> <i>(Date)</i>	

NOTE: This form has been reviewed and approved as to form by the General Counsel. No changes to the form are authorized unless specifically approved by General Counsel. Selection of contractors will be on the basis of qualifications regardless of race, color, religion, ancestry, national origin, age, sex, marital status, medical condition, or physical handicap.



TWIN RIVERS UNIFIED SCHOOL DISTRICT
 Business Support Services: 5115 Dudley Blvd.
 McClellan, CA 95652
 District Mailing Address: 3222 Winona Way
 North Highlands, CA 95660

CONTRACTOR CERTIFICATION

I, _____, am (an authorized representative of/doing business as) _____ (Name of Contractor/Consultant) and hereby certify that, pursuant to Education Code Section 45125.1, this business entity has conducted the required criminal background check(s) of all persons who will be providing services to the Twin Rivers Unified School District on behalf of this business entity, and that none of those persons have been reported by the Department of Justice (“DOJ”) as having been convicted of a serious or violent felony as specified in Penal Code Sections 667.5 and/or 1192.7(c). I understand that this Certificate is not to be signed and submitted until I have received clearance from DOJ regarding those persons named.

As further required by Education Code Section 45125.1, attached hereto and incorporated herein is a list of the names of the employees of the undersigned who will be providing services to Twin Rivers Unified School District and who may come in contact with pupils. I agree to keep this list current and to notify the Twin Rivers Unified School District of any additions/deletions as they occur.

I declare under penalty or perjury under the laws of the State of California that the foregoing is true and correct.

Executed this ____ day of _____, 20____, in _____, County, California.

 Name of Contractor/Consultant (*please print*)

 Name/Title of Authorized Representative (*please print*)

 (Signature)

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

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

Nonresident alien who becomes a resident alien.

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

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

Exempt From Backup Withholding

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

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

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

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

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

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

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

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions. 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 ²corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

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

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

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

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.
Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

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

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

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

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

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

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

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

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

certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
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

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

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

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

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

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

Privacy Act Notice

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

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