

BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

CONSULTANTS

Independent Contractors

The management staff member requesting authorization to utilize the services of a consultant shall make the following determinations and complete noted forms marked with a * pertinent to BP 3600:

1. **Consultant versus Employee** – The following common law rule shall be used to determine if the required services are most appropriately provided by an employee or a consultant.

A worker is an employee under the common law rule if the person for whom she/he works has the right to direct and control him/her way in the way he/she works. The employer need not actually exercise the control; it is sufficient that he/she has the right to do so. Where the employer does not possess that right, the individual involved is an independent contractor, not an employee.

There a number of factors that may aid in the determination of whether the requisite right of direction and control exists in a given situation. No one or small group of them is necessarily controlling. The factors are to be weighted against those that indicate an independent contractor status. Note that the relative importance of any one factor may vary depending on the occupation under consideration (Fill out Form BP 3600 (j)). The following is a list of some of the factors to be considered;

*Work done on premises. An employee works on the premises of an employer or works on a route or at a location designated by an employer.

a. *Tools and materials. An employee is furnished significant tools, materials, and other equipment by an employer.

b. *Investment. An independent contractor has a significant investment in the facilities he/she uses in performing services for someone else.

c. *Work for more than one person or firm. An independent contractor gives his/her services to two or more unrelated persons or firms at the same time.

d. *Offers services to general public. An independent contractor makes his/her services available to the general public.

e. *Resignation. An employee can quit his/her job at any time without incurring liability. An independent contractor usually agrees to complete a specific job and is responsible for its satisfactory completion or is legally obligated to make good for failure to complete it.

*Case law has determined these factors to be of greatest significance.

f. Instructions. An employee must comply with instructions about when, where, and how to work. Even if no instructions are given, the control factor is present if the employer has the right to give instructions.

g. Training. An employee is trained to perform services in a particular manner. Independent contractors ordinarily use their methods and receive no training from the purchaser of their services.

- h. **Integration.** An employee's services are integrated into the business operations because the services are important to the success of continuation of the business, and accordingly the employee is subject to direction and control.
- i. **Services rendered personally.** An employee renders services personally, and the employer is interested in the methods as well as the results.
- j. **Hiring assistants.** An employee works for an employer who hires, supervises, and pays assistants. An independent contractor hires, supervises, and pays assistants under a contract that requires him/her to provide materials and labor and to be responsible only for the results.
- k. **Continuing relationship.** An employee has a continuing relationship with an employer. A continuing relationship may exist where work is performed at frequently recurring, although irregular, intervals.
- l. **Set hours of work.** An employee has set hours of work established by an employer. An independent contractor is the master of his/her own time.
- m. **Full-time work.** An employee normally works full time for an employer. An independent contractor can work when and for whom he/she chooses.
- n. **Order or sequence set.** An employee must perform services in the order or sequence set by an employer.
- o. **Reports.** An employee submits report to an employer, demonstrating the employee must account to the employer for his/her actions.
- p. **Payments.** An employee is paid by the hour, week, or month. An independent contractor is paid by the job or on a straight commission.
- q. **Expenses.** An employee's business and travel expenses are paid by an employer, and the employee is subject to regulation and control.
- r. **Profit and loss.** An independent contractor can make a profit or suffer a loss.
- s. **Termination.** An employee can be fired by an employer. An independent contractor cannot be fired so long as he/she produces results that meet the specifications of the contract.

2. **Required Licenses** – The consultant holds all licenses required to perform requested services.

***Form AR 3600 (b) IRS Professional Services-Classification Criteria**

***Form AR 3600 (c) or AR 3600 (d) for disclosure and non-disclosure requirements. Use Agreement for Consultant Services**

*** AR 3600 (h) form Use Conflict of Interest.**

***(AR 3600 (i))Use Discrimination Clause**

ORCUTT UNION SCHOOL DISTRICT

500 Dyer Street
 Orcutt, CA 93455
 (805) 938-8900

***IRS PROFESSIONAL SERVICES - CLASSIFICATION CRITERIA**

Note: This questionnaire must be completed for each *incident of hiring for unique services to be provided by individuals who are either currently employed or not employed by the district.*

Name: _____ Services/Job Title: _____

EMPLOYEE/EMPLOYER RELATIONSHIP:

1. Is the individual with whom the District is entering into this agreement already employed by the District?
 YES ___ NO ___ (If YES, disregard remaining questions. *Use Digital Schools and do an extra work agreement to be approved by personnel. This form is no longer needed.*)
2. Will the District tell the individual when, where, and how to work? YES ___ NO ___
3. Will the individual have a continuing relationship with the District? YES ___ NO ___
4. Will the individual offer their services exclusively to the District? YES ___ NO ___
5. Will the District set the hours the individual is to work? YES ___ NO ___
6. Will the District require the work to be accomplished on District property? YES ___ NO ___
7. Will the District provide the tools, materials, and equipment needed to accomplish the work? YES ___ NO ___

NOTE: If the answer is YES to any three (3) of questions 2 through 7, an employer/employee relationship exists and Digital Schools should be used noting this as a temporary employee position.



INDEPENDENT CONTRACTOR RELATIONSHIP:

NOTE: If the answer is NO to four (4) of the above questions (2 through 7), a YES answer is necessary to the following two (2) questions to establish an individual as an independent contractor and the use of a *Agreement for Consultant/Independent Contractor Services* form AR 3600 (a) or (f):

- A. Is the individual customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service to be performed for the District?
 YES ___
- B. Does the individual customarily (1) work for others, (2) advertise, (3) provide their own tools, materials, equipment, supplies, (4) submit proposals or bids on projects for which they set their own fees, and (5) liable for the performance of the work? YES: ___

District Representative _____ Date _____

ORCUTT UNION SCHOOL DISTRICT
500 Dyer Street
Orcutt, CA 93455
(805) 938-8900

AGREEMENT FOR CONSULTANT SERVICES
(Nondisclosure Category)

Agreement Number _____

THIS AGREEMENT, made and entered into this ____ day of _____, 20 ____ by and between the Orcutt Union School District, hereinafter referred to as the District, and _____ hereinafter referred to as the Consultant.

WITNESSETH:

WHEREAS, the District is authorized by California Government Code Section 53060 to contract with an independent contractor for the furnishing to the District special services and advise in financial economic, legal, or administrative matters, if said contractor is specially trained, experienced, and competent to render the special consultant services set forth in this Agreement; and

WHEREAS, the District has determined that it is necessary that the special services set forth herein be provided, and that such services will assist the governing board in discharging its legal obligation and will supplement assistance by State and County authorities and not replace such assistance; and

WHEREAS, the Consultant has offered to provide to the District such special services;

NOW, THEREFORE, in consideration of their mutual promises, the parties hereto agree to enter into a fixed price contract, as follows:

1. The Consultant will serve as a resource associate by consulting with and assisting the District in the matters listed as follows:
2. In consideration of the services to be rendered by the Consultant, the District agrees to payment as follows:
3. While engaged in carrying out and complying with the terms of this Agreement, the Consultant is an independent contractor, and not an officer, agent, or employee of the District.
4. The Consultant further agrees that the District shall not be liable for any damage or injury to persons or property during the term hereof, caused or occasioned as the direct or proximate consequences of the act or omission of any person furnishing services hereunder, while acting in the course and scope hereof, and Consultant will indemnify and hold District harmless of and from all liability whatsoever on account of any such damage or injury. Consultant shall not, however, be liable for any damage or injury occasioned by and failure of District to comply with its obligations hereunder, or by reason of any negligence of District, its agents, servants, or employees.

5. The Consultant possesses no authority with respect to any district decision beyond the rendition of information, advise recommendation or counsel and, therefore, is not subject to disclosure requirement under the Conflict of Interest Code.
6. This Agreement, or any of its rights, obligations, provisions, or conditions, may not be assigned by either party without the written party without the written consent of the other party.
7. Payment for the work shall be made for all undisputed amounts in installment payments within thirty (30) days after Consultant submit an invoice to the district for work actually completed.

IN WITNESS WHEREOF, the parties hereto have set their hands on the day and year first above written at Orcutt, California.

Consultant

Superintendent or Assist. Supt., Business Svcs

Address _____

Telephone _____ Social Security No. ____/____/____

ORCUTT UNION SCHOOL DISTRICT
500 Dyer Street
Orcutt, CA 93455
(805) 938-8900

CONFLICT OF INTEREST CODE FOR THE ORCUTT SCHOOL DISTRICT
TRUSTEES AND DESIGNATED DISTRICT EMPLOYEES

The current Conflict of Interest Code for the Orcutt Union School District requires that this sheet be attached to all consultant contracts.

The Code states "The disclosure, if any required of a consultant, will be determined on a case-by-case basis by the Superintendent or his/her designee. The determination of whether a particular consultant has or will have disclosure requirements is to be made in writing..."

The administrator under whose jurisdiction the consultant contract is entered into should complete the section below, and this completed, signed page must be affixed to all consultant contracts in the future.

The Consultant, _____,
whose services are covered under Agreement _____, is [] is not [] subject to
disclosure obligation under the Orcutt Union School District Conflict of Interest Code, 2030 BB.

Date: _____ Signed: _____
District Administrator

Reference:

- Board Bylaw 9270, Conflict of Interest Code for the Orcutt Union School District
- Government Code 81000 et seq.
- Government Code 87100
- Government Code 87300, 87307

DISCRIMINATION CLAUSE

NONDISCRIMINATION. CONSULTANT shall abide by the current provisions, and later revisions, of the United States Civil Rights Act of 1964, which prohibits discrimination against any service recipient on the basis of race, national origin or ancestry, age, religion, sex, marital status, political affiliation, or physical or mental condition. CONSULTANT shall comply with section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), pertaining to the prohibition of discrimination against qualified handicapped persons under any program or activity that receives or benefits from federal financial assistance.

TERMINATION. This Agreement may be terminated or amended in writing at any time by mutual consent of the parties hereto; or, upon thirty (30) days advance notice by either party. In the event of cancellation prior to completion of the specified services, all finished or unfinished documents, data, studies, and reports prepared by the Consultant under this Agreement shall, at the option of the District, become District's property and the Consultant shall be entitled to receive just and equitable compensation for any satisfactory work completed on such items.

Notwithstanding the above, the Consultant shall not be relieved of the liability to the District for damages sustained by the District by virtue of any breach of the contract by the Consultant, and the District may withhold any payments to the Consultant for the purpose of setoff until such time as the exact amount of damages due the District from the Consultant is determined.

Consultant

Superintendent or Assist. Supt., Business Svcs

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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other	
	<input type="checkbox"/> Exempt from backup withholding	
	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. person (including a U.S. resident alien).

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

Sign Here	Signature of U.S. person	Date
------------------	--------------------------	------

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.

U.S. person. 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 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 ²

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

² 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-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.