

COBB COUNTY GOVERNMENT

VENDOR APPLICATION



Thank you for your interest in doing business with Cobb County Government. The enclosed application is to be completed and mailed to the Finance Department for approval. However, you can complete this application on-line by visiting our website at www.cobbpurchasing.org. **All applications must include a completed W9 form for approval.** This includes both on-line applications and mailed copies. Once approved, you will be assigned a vendor number allowing you to conduct business with Cobb County Government.

GENERAL INSTRUCTIONS AND INFORMATION TO PROSPECTIVE VENDORS/BIDDERS:

- Please be sure all information is completed including a complete description of goods and/or services your company provides.
- Type or print legibly in ink. The application must contain authorized signatures and **all signatures must be original and signed in ink**. Signature stamps are **not** acceptable.
- Faxed copies of applications are acceptable. However, Cobb County must retain the original application on file; and you are asked to mail the original after the fax has been sent.
- Future changes in company name, address, telephone number, authorized representatives, etc., can be submitted on-line. Alternatively, you can submit the changes to the Finance Department in writing on company stationery marked “**Vendor Application Change Request**” in bold form at the top of the letter submitted and signed by an authorized company representative. Ownership changes, changes in Social Security Number or Employer Identification Number require a new application be submitted for 1099 financial purposes.
- The complete Vendor Application and Commodity Description must be returned together. Your application will be reviewed upon receipt and based on the information contained therein will be placed on the Vendor Table, listed with the appropriate commodity code. Invitations to bid will be let as the need arises for your particular product or services.

MAIL COMPLETED APPLICATION TO:

**COBB COUNTY FINANCE DEPARTMENT
100 CHEROKEE STREET
SUITE 410
MARIETTA GA 30090-9610**

FAX NUMBER : (770) 528-1501

No written notification will be sent to you upon receipt of your application. However, your application will be processed promptly. Allow five (5) business days for processing. After the 5th day, you may check the County web site as to the status of your vendor application.

If you have any questions, please contact either the Cobb County Purchasing Department or the Cobb County Finance Department:

Cobb County Purchasing Department

1772 County Services Parkway
Marietta GA 3000

Phone: (770) 528-8400

Fax: (770) 528-8428

Cobb County Finance Department

100 Cherokee Street, Suite 410
Marietta GA 30090-9610

Phone: (770) 528-1500

Fax: (770) 528-1501

Compliance with the above stated instructions will ensure your application is not rejected.
Thank you for your interest in doing business with Cobb County Government.

VENDOR NO _____
FINANCE DEPT USE ONLY

COBB COUNTY VENDOR INFORMATION

CHECKS PAYABLE TO:

NAME: _____

WHERE CHECKS ARE TO BE MAILED:

ADDRESS: _____

CITY: _____

STATE: _____ ZIP: _____

PHONE NO: (_____) _____ - _____

ACCOUNTS RECEIVABLE CONTACT INFORMATION

NAME : _____

EMAIL: _____

PHONE NO: (_____) _____ - _____ ext ____

FAX NO: (_____) _____ - _____

WHERE PURCHASE ORDERS ARE TO BE MAILED:

NAME: _____

ADDRESS: _____

CITY: _____

STATE: _____ ZIP: _____

PHONE NO: (_____) _____ - _____

SALES REPRESENTATIVE CONTACT INFORMATION

NAME : _____

EMAIL: _____

PHONE NO: (_____) _____ - _____ ext ____

FAX NO: (_____) _____ - _____

Disadvantaged Business Enterprise (DBE) No _____ Yes _____ Certificate # _____
(Female, Black American, Hispanic American and any other minority own business)
For questions concerning DBE contact the Cobb County Purchasing Department @ 770-528-8400

WHERE BID INFORMATION IS TO BE MAILED:

NAME: _____

ADDRESS: _____

CITY: _____

STATE: _____ ZIP: _____

PHONE NO: (_____) _____ - _____

BID REPRESENTATIVE CONTACT INFORMATION

NAME : _____

EMAIL: _____

PHONE NO: (_____) _____ - _____ ext ____

FAX NO: (_____) _____ - _____

PLEASE BE AWARE THAT NO APPLICATION WILL BE PROCESSED UNTIL COBB COUNTY
HAS A COMPLETED W9 FORM ON FILE.



COBB COUNTY
PURCHASING DEPARTMENT
1772 County Services Parkway
Marietta, Georgia 30008-4012
(770) 528-8400/FAX (770) 528-8428
www.cobbcounty.org

Mark D. Kohntopp, C.P.M.
Interim Director

Dear Vendor:

Thank you for your interest in doing business with the Cobb County Government. Taking the time required to complete and submit the Vendor Application Form will enable us to work more effectively together. The choices that you make will help your company and the County provide the citizens of Cobb County with the goods and services required to operate an effective and efficient local government.

Cobb County Government would like to identify individuals/businesses certified and/or meeting the definition of a Disadvantaged Business Enterprise (DBE) who are providing products and/or services to Cobb County. Please specify on the Cobb County Vendor Information form if your company is a Disadvantaged Business Enterprise (DBE) participant (Female, Black American, Hispanic American and any other minority owned business).

The next phase for completing your Vendor Application is identifying the goods and services your company provides. Cobb County uses the National Institute of Governmental Purchasing (NIGP) Commodity Code to classify goods and services into class or subclasses, each identified with an individual five digit code.

In order to identify your company's offering of goods and services a two step process is utilized. First your firm is required to identify the group or class of goods and/or services provided by completing a list of **CLASS COMMODITY CODE DESCRIPTION** included with the vendor application. Please select from this list all commodity classes that your firm is able to provide and return the list to the Purchasing Department. The Purchasing Department will mail a second list of commodity codes of the subclass/item list that will specifically and precisely identify the goods and/or services your company provides. Once completed, this second list of **COMMODITY CODE DESCRIPTION** will complete your registration and the Purchasing Department will enter your company's commodities in the Vendor Registration System.

A complete and accurate identification of your Company's commodity codes will enable the County to "connect" to your company when soliciting Bids, Requests for Proposals or Quotations for goods or services.

Thank you again for your interest in doing business with the Cobb County Government. If you have any questions or need help understanding the commodity code process, please contact our Purchasing Department office at 770-528-8400 and request to speak with one of the Purchasing Technicians for assistance.

Respectfully,
Mark D. Kohntopp, C.P.M.
Purchasing Division Manager

COMMODITY CODE DESCRIPTION

(CHECK ALL THAT APPLY)

VENDOR NAME: _____

VENDOR NUMBER: _____

(TO BE COMPLETED BY VENDOR)

(TO BE COMPLETED BY COBB COUNTY FINANCE)

CHECK HERE	COMMODITY CODE	DESCRIPTION
	005-xx	Abrasives
	010-xx	Acoustical tile, insulating materials and supplies
	015-xx	Addressing, copying, mimeograph and spirit duplicating machine supplies: chemicals, inks, paper, etc.
	020-xx	Agricultural equipment, implements and accessories
	022-xx	Agricultural implement and accessory parts
	025-xx	Air compressors and accessories
	031-xx	Air conditioning, heating and ventilating: Equipment, parts and accessories (See related items in class 740)
	035-xx	Aircraft and airport equipment, parts and supplies
	037-xx	Recreational games and toys
	040-xx	Animals live: bees, dogs, fish, livestock and poultry
	045-xx	Appliances and equipment: household type
	050-xx	Art equipment and supplies
	052-xx	Art objects
	055-xx	Automotive accessories for automobiles, buses, trucks, etc.
	060-xx	Automotive maintenance items and repair/replacement parts
	065-xx	Automotive bodies, accessories and parts
	070-xx	Automotive vehicles and related transportation equipment
	075-xx	Automotive shop equipment and supplies
	080-xx	Badges, emblems, name tags and plates, jewelry, etc.
	085-xx	Bags, bagging, ties and erosion control equipment
	100-xx	Barrels, drums, kegs and containers
	105-xx	Bearings (except wheel bearing and seals-see class 060)
	110-xx	Belts and belting: Conveyor, elevator, power transmission and v-belts
	115-xx	Biochemicals, research
	120-xx	Diving equipment: Scuba and Skin
	125-xx	Bookbinding supplies
	135-xx	Bricks & other clay products or refractory materials
	145-xx	Brushes (not otherwise classified)
	150-xx	Builder's supplies
	155-xx	Buildings and structures: Fabricated and prefabricated
	165-xx	Cafeteria and kitchen equipment - Commercial
	175-xx	Chemical laboratory equipment and supplies
	190-xx	Chemicals and solvents: Commercial (in bulk)
	192-xx	Cleaning compositions: detergents, solvents and strippers - Prepackage
	193-xx	Clinical laboratory reagents and tests (blood grouping, diagnostic, drug monitoring, etc.)
	195-xx	Clocks, timers, watches, and jewelers' and watchmakers' tools and equipment
	200-xx	Clothing, apparel, uniforms and accessories
	204-xx	Computers: Readers and Scanners
	205-xx	Computer and information processing systems: Hardware, software, peripherals, accessories, supplies and related material
	210-xx	Concrete and metal culverts, pilings, septic tanks and accessories and supplies
	220-xx	Controlling, indicating, measuring, monitoring and recording instruments and supplies
	225-xx	Coolers, drinking water (water fountains)
	232-xx	Crafts: General
	233-xx	Crafts: Specialized
	240-xx	Cutlery, dishes, flatware, glassware, trays, utensils and supplies
	250-xx	Data processing cards and paper
	255-xx	Decals and stamps
	260-xx	Dental equipment and supplies
	265-xx	Draperies, curtains and upholstery material (including automobile)

	270-xx	Drugs: Pharmaceuticals and biologicals (for human therapeutic use)
	271-xx	Drugs: Pharmaceuticals and sets (parenteral and infusion)
	280-xx	Electrical cables and wires (not electronic)
	285-xx	Electrical equipment and supplies (except cable and wire)
	287-xx	Electronic components, replacement parts, accessories and miscellaneous electronic equipment (not for testing)
	305-xx	Engineering equipment, surveying equipment, drawing instruments and supplies
	310-xx	Envelopes: Plain or printed
	320-xx	Fastening, packing, strapping, tying equipment and supplies
	325-xx	Feed, bedding, vitamins and supplements for animals
	330-xx	Fencing
	335-xx	Fertilizers and soil conditioners
	340-xx	Fire protection equipment and supplies
	345-xx	First aid and safety equipment and supplies (except nuclear and welding)
	350-xx	Flags, flag poles, banners and accessories
	360-xx	Floor covering, floor covering installation and removal equipment and supplies
	365-xx	Floor maintenance machines, parts and accessories
	375-xx	Foods: Bakery products (fresh)
	380-xx	Foods: Dairy products (fresh)
	385-xx	Foods: Frozen
	390-xx	Foods: Perishable
	393-xx	Foods: Staple grocery and grocer's miscellaneous items
	395-xx	Forms continuous: Computer paper, form labels, snap-out forms and folders for forms
	405-xx	Fuel, oil, grease and lubricants (drum deposits)
	410-xx	Hospital equipment, furniture and accessories
	415-xx	Laboratory equipment, furniture and accessories
	420-xx	Furniture: Cafeteria, household, library, lounge and school
	425-xx	Furniture: Office
	430-xx	Gas container equipment: Laboratory, medical and welding
	435-xx	Germicides, cleaners, related sanitation products - Health care
	440-xx	Glass and glazing supplies
	445-xx	Hand tools: Accessories and supplies (powered and not-powered)
	450-xx	Hardware and related items
	460-xx	Hose accessories and supplies: Industrial, commercial and garden
	465-xx	Hospital and surgical equipment, instruments and supplies
	475-xx	Hospital, surgical and related medical accessories and sundry items
	485-xx	Janitorial supplies: General line
	490-xx	Laboratory supplies and accessories
	493-xx	Laboratory equipment and accessories: Biochemistry, chemistry, environmental science, etc.
	495-xx	Laboratory/Field equipment and supplies: Biology, botany, etc.
	500-xx	Laundry and dry cleaning equipment, accessories, parts and supplies (commercial)
	505-xx	Laundry and dry cleaning compounds and supplies
	515-xx	Lawn maintenance equipment, accessories and parts (non-agricultural application)
	525-xx	Library and archival equipment, machines and supplies
	530-xx	Luggage: Briefcases, purses and related items
	540-xx	Lumber and related products
	545-xx	Machinery and hardware: Industrial
	550-xx	Markers, plaques, signs and traffic control devices
	555-xx	Marking and stenciling devices
	556-xx	Mass transportation: Transit bus
	557-xx	Mass transportation: Transit bus accessories and parts
	560-xx	Material handling and storage equipment and allied items
	570-xx	Metals: Bars, plates, rods, sheets, strips, structural shapes, tubes and fabricated items (including guardrails and accessories and scrap metal)
	575-xx	Microfiche and microfilm equipment, accessories and supplies
	578-xx	Recycled products
	580-xx	Musical instruments
	595-xx	Nursery stock, equipment and supplies
	600-xx	Office machines, equipment and accessories

	605-xx	Office mechanical aids, small machine and apparatuses
	610-xx	Office supplies: Carbon paper and ribbons (All types)
	615-xx	Office supplies: General
	620-xx	Office supplies: Erasers, inks, leads, pens, pencils, etc.
	630-xx	Paint, protective coatings, varnish, wallpaper and related products
	635-xx	Painting equipment and accessories
	640-xx	Paper and plastic products: Disposable
	645-xx	Paper (for office and print shop use)
	650-xx	Park, playground, recreational area and swimming pool equipment
	652-xx	Personal grooming supplies and toiletries
	655-xx	Photogenic equipment and supplies (not including graphic arts, microfilm and X-ray)
	658-xx	Pipe and tubing
	659-xx	Pipe fittings (Plastic and/or Metal)
	660-xx	Pipes, tobaccos, smoking accessories
	665-xx	Plastics, resins, fiberglass: Forming, laminating and molding equipment, accessories and supplies
	670-xx	Plumbing equipment, fixtures and supplies
	675-xx	Poisons: Agricultural and Industrial
	680-xx	Police equipment and supplies
	700-xx	Printing plant equipment and supplies (except paper)
	710-xx	Hearing aids, prosthetic devices and auditory testing equipment
	715-xx	Publications and audiovisual materials (prepared materials only, not equipment, supplies or productions)
	720-xx	Pumping equipment and accessories
	725-xx	Radio communications, telephone and telecommunications equipment, accessories and supplies
	730-xx	Radio communication and telecommunication testing, measuring and analyzing equipment, accessories and supplies
	735-xx	Rags, shop towels and wiping cloths
	740-xx	Refrigeration equipment and accessories
	745-xx	Road and highway building materials (asphaltic)
	750-xx	Road and highway building materials (not asphaltic)
	755-xx	Concrete products and accessories
	760-xx	Road and highway equipment: Earth handling, grading, moving, packing, etc.
	765-xx	Road and highway equipment (except asphalt, concrete and earth handling equipment in class 755 and 760)
	770-xx	Roofing
	775-xx	Salt (sodium chloride) (See class 393 for table salt)
	780-xx	Scales, accessories and supplies
	785-xx	School equipment and supplies
	790-xx	Seed, sod, soil and inoculants
	800-xx	Shoes and boots
	803-xx	Sound systems, components and accessories: Group intercom, music, public address, etc.
	805-xx	Sporting and athletic goods
	810-xx	Spraying equipment (except household, nursery plant and paint)
	815-xx	Steam and hot water fittings, accessories and supplies
	820-xx	Steam and hot water boilers, steam heating power plant equipment
	830-xx	Tanks (metal, wood and synthetic materials): Mobile, portable, stationary and underground types
	832-xx	Tape (not data processing, measuring, optical, sewing, sound or video)
	840-xx	Television equipment and accessories)
	850-xx	Textiles, fibers, household linens and piece goods
	855-xx	Theatrical equipment and supplies
	860-xx	Tickets, coupon books, sales books, strip books, etc.
	863-xx	Tires and tubes
	865-xx	Twine
	870-xx	Venetian blinds, awnings and shades
	875-xx	Veterinary equipment and supplies
	880-xx	Visual education equipment and supplies (except projection lamps-see class 285)

	885-xx	Water and wastewater treating chemicals
	890-xx	Water supply and sewage treatment equipment/Water meters accessories, conversion kits, fittings and risers
	895-xx	Welding equipment and supplies
	898-xx	X-ray and other radiological equipment and supplies (medical)
	905-xx	Aircraft operation services
	906-xx	Architect and other professional design services (for construction coverage see public works-class 968)
	908-xx	Bookbinding, rebinding and repairing services
	909-xx	Building construction services: Equipment, furnishings and work covered by building construction contracts only
	910-xx	Building maintenance and repair services
	915-xx	Communications and media related services
	918-xx	Consulting services
	920-xx	Data processing services and software
	924-xx	Educational services
	925-xx	Engineering services (Professional)
	928-xx	Equipment maintenance, reconditioning and repair services: Automobiles, trucks, trailers, transit buses and other
	929-xx	Equipment maintenance, reconditioning and repair services: Agricultural heavy industrial equipment and marine equipment
	931-xx	Equipment maintenance, reconditioning and repair services: Appliance, athletic, cafeteria, furniture and musical instruments
	934-xx	Equipment maintenance, reconditioning and repair services: Laundry, lawn, painting, plumbing and spraying equipment
	936-xx	Equipment maintenance, reconditioning and repair services: General equipment
	938-xx	Equipment maintenance, reconditioning and repair services: Hospital, laboratory and testing equipment
	939-xx	Equipment maintenance, reconditioning and repair services: Office, photographic and radio/television equipment
	946-xx	Financial Services
	948-xx	Health related services (for human services-see class 952)
	952-xx	Human services
	953-xx	Insurance: All types
	954-xx	Laundry and dry cleaning services
	956-xx	Library services (see class 908 for bookbinding, rebinding and repairing)
	961-xx	Miscellaneous professional services
	962-xx	Miscellaneous services
	965-xx	Printing preparations services: etching, photoengraving and preparation of mats, negatives and plated
	966-xx	Printing, publishing, silk screening production and typesetting services
	968-xx	Public works, construction and related services
	971-xx	Real property rental or lease services
	975-xx	Rental or lease services of equipment: Agricultural, aircraft, automotive, heavy equipment and marine equipment
	977-xx	Rental or lease services of equipment: Appliances, cafeteria, film, furniture, hardware, musical, sewing and window
	979-xx	Rental or lease services of equipment: Engineering, hospital, laboratory, precision instruments, refrigeration and scale
	981-xx	Rental or lease services of equipment: General equipment
	983-xx	Rental or lease services of equipment: Janitorial, laundry, lawn, painting, spraying and textile equipment
	985-xx	Rental or lease services of equipment: Offices, photographic, printing and radio/television/telephone equipment
	988-xx	Roadside, grounds, recreational and park area services
	990-xx	Security, fire, safety and emergency services
	998-xx	Sale of surplus and obsolete property services

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: ☐ Individual/
Sole proprietor

☐ Corporation

☐ Partnership

☐ Other ▶

☐ 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.

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.

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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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.

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 social security card. 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 social security card 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

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

²However, 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/online/ss-5.pdf. 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.)

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, and the District of Columbia 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.