

# Vendor's Application Checklist

**Please ensure that all of the following are included with your application. Incomplete Vendor's Applications cannot be processed.**

## All Vendors

- Vendor Application ([pages 5-6](#))
- ACH Deposit Form (REQUIRED FOR ALL VENDORS) ([page 7](#))
- W-9 download the most recent revision here <https://www.irs.gov/forms-pubs/about-form-w-9>
- Affidavit ([page 8](#)), original notarized copy must be mailed to the address on the document.
- Proof of certification for any of the following must be provided if selected.
  - Small Business (SBE)
  - Large Business (LBE)
  - Fair Share Certified (FSC)
  - Disadvantaged Business (DBE)\*
  - Architect or Engineer (AEC)
  - Women Owned Business (WBE)

## Vendors located in Shreveport, LA

- Occupational/Business License
- Certificate of Occupancy

## Vendors Located in Caddo Parish, but outside of Shreveport, LA city limits

- Certificate of occupancy

**Information regarding obtaining or renewing an Occupational License or Certificate of Occupancy can be found here <https://www.shreveportla.gov/1607/Guidelines-for-Opening-a-Business>**

# CITY OF SHREVEPORT-PURCHASING DIVISION

505 TRAVIS St Suite 610, SHREVEPORT, LA 71101-3042  
Phone 318-673-5450 Web Site: <http://www.shreveportla.gov> Fax: 318-673-5408

To: All Prospective Bidders

The City of Shreveport welcomes you as a potential bidder for any goods and/or services. Please complete the enclosed Vendor Application form and return it to the Purchasing Division. If your firm is a small, disadvantaged, woman or minority owned business, please complete/download the Fair Share Application online at [www.shreveportla.gov/138/Office-of-Fair-Share](http://www.shreveportla.gov/138/Office-of-Fair-Share). You may contact The Office of Fair Share at (318) 673-5009 or visit the office located 505 Travis Street, Suite 260, Shreveport, LA 71101. DBE/SBE certifications are approved by the Compliance Office in Baton Rouge — (225) 379-1382 or (225) 379-1363.

Completing the enclosed Vendor's Application form gives us all the information that we need to activate your firm as a vendor/contractor, if you happen to be the lowest responsive and responsible bidder for a particular item/service. It is up to you to keep in touch with the Purchasing Division. **VENDOR IS RESPONSIBLE FOR INFORMING THE PURCHASING DIVISION OF CHANGES IN THEIR NAME, TAX ID NUMBER, ADDRESS, TELEPHONE, FAX NUMBERS AND EMAIL ADDRESS.** By checking for our advertisements in the legal section of *The Shreveport Times*, or by visiting [Bidsync by Periscope Holdings](#) you will know what bid/proposal documents are available. Vendors/Contractors have the option to submit their responses, electronically through Bidsync/Periscope or by paper copy. Registration is free and you can sign up now. If you wish to submit electronic responses, you may do so for a small annual fee paid to Bidsync/Periscope. For electronic bidding a small annual fee for a digital signature is required and must be in place prior to bidding. Vendors/Contractors who plan to submit their bids electronically will have to make arrangements with their insurance company for electronic bid bonds.

The City of Shreveport's purchasing policies and procedures require that all purchases of goods and services have a purchase order issued. For those purchases of \$1,000 or less, the initiating department may provide a verbal purchase order number as authority to process an order. For purchases exceeding \$1,000, an **approved purchase order** must be issued by the Purchasing Division and forwarded to the vendor.

**AN AFFIDAVIT ATTESTING THAT VENDOR/CONTRACTOR, LEGAL ENTITIES OF VENDOR/CONTRACTOR DO NOT OWN ADJUDICATED OR LIEN PROPERTY MUST BE MAILED TO THE PURCHASING OFFICE. PLEASE SEE APPENDIX 2, AS ENCLOSED.**

The City does not fill out credit applications; however, the following information is furnished so that you may open an account for the City: In accordance with Act No. 1029 of the Louisiana Regular Legislative session, the City is exempt from all state and local sales and use taxes. Also, the City does not pay federal excise tax. Our registration number for tax-free transactions under Chapter 32 of the Internal Revenue Code is 72-790477-K. Our Federal ID number is 72-6001326.

1. The City will pay the vendor/contractor upon presentation of a properly executed invoice after goods have been received, inspected and accepted. Invoices will be paid within thirty (30) days of receipt of complete and satisfactory delivery, or receipt of a properly executed invoice, whichever is later. Payment will be made on the basis of unit price as listed in the contract; such price and payment will constitute full compensation of furnishing and delivering the contract commodities and/or services performed.

Invoices should be mailed to: City of Shreveport, P.O. Box 31109, Shreveport, La 71130-1109, Attn: Accounting Division.

## 2. References are:

(a)The Times	222 Lake Street, Shreveport, LA 71130	318-459-3410
(b)The Shreveport Sun	2224 Jewella Avenue, Shreveport, LA 71133	318-631-6222
(c)Bath Business Services	610 Market Street, Shreveport, LA 71101	318-221-7141
(d)Xerox Corporation	800 Carillon Parkway, St. Petersburg, FL 33716	800-822-2200

We appreciate your business as it is important to us. It is also very important that you follow the City of Shreveport's policies and procedures. If the procedures are not followed, your payment may be delayed or you may not be paid because the purchase has not been authorized. Call 318-673-5450 if you have any questions or concerns about bid specifications or the procurement process. You may also wish to contact us by fax at 318-673-5408 or by email address which is [renee.anderson@shreveportla.gov](mailto:renee.anderson@shreveportla.gov).

Sincerely,  
Renee Anderson  
Interim Purchasing Agent  
Revised 05/17/21

INSTRUCTIONS FOR OBTAINING A  
VENDOR'S APPLICATION  
AND COMMODITY CODES  
FOR THE CITY OF SHREVEPORT  
WEB SITE ADDRESS: WWW.SHREVEPORTLA.GOV  
**TO OBTAIN AN APPLICATION**

You may download a Vendor Application on the City's web site: <https://www.shreveportla.gov/vendorapplication>

Email, fax or mail the application back to us. **The original affidavit must be mailed to us.**

You may see all of our current formal solicitations at <https://www.shreveportla.gov/140/Bids-RFPs>. If you have any questions, you can call 318-673-5450.

AND/OR:

You may download/view information about our solicitations at [Bidsync by Periscope Holdings](#). Bidsync/Periscope is the official source for downloading solicitations.

**ELECTRONIC BIDS/BID NOTICES**

Bid/Proposal notices are no longer mailed to vendors/contractors by the Purchasing Office. The City of Shreveport's listing of current bids (IFB), requests for quotes (RFQ), requests for proposals (RFP), and statements of qualifications (RFS) (hereinafter "bids") will be posted at [Bidsync by Periscope Holdings](#) and at [www.shreveportla.gov/Solicitations](http://www.shreveportla.gov/Solicitations). To view the general bid information and **receive bid notices by email**, register with BidSync/Periscope. **Registration is free.** Vendors/Contractors (vendors) have the option to submit their bids & bid bonds, electronically or by paper copy [R.S. 38-2212(A) (1) (F) and R.S. 2212.1(B) (4)]. If you wish to view/download the entire bid package and submit electronic bids, check with BidSync for the cost of the subscription.

**The City will only be allowed to view the vendor's prices after the time has passed for the receipt of bids.**

Vendors who decide to pay the annual fee to BidSync will be able to submit electronic bids to every agency in the State of Louisiana that signs up with BidSync. Submitting bids electronically can save thousands of dollars in express mail fees, plan fees/deposits, travel, postage, labor, and the cost of paper. To register please go to: <https://www.periscopeholdings.com/s2g/pricing>. If you need help registering, with training, or with completing an e-bid, please **call 800-990-9339 (M-F) 8 AM to 7 PM (CST)**.

Vendors/Contractors who decide to submit e-bids will also have to pay an annual fee and go through the set up process for a digital signature as required by state law.

Vendors/Contractors who submit e-bonds will need to pay an annual fee to <http://surety2000.com/> for electronic bid bonds.

Revised 05/17/21

## CITY OF SHREVEPORT-QUICK REFERENCE TO PURCHASING REGULATIONS (revised 05-18-21)

The Fair Share Ordinance has a goal of 25% of certified Fair Share (DBE/FSC) Vendors/Firms. Use of Fair Share Vendors/Firms is strongly encouraged. The City of Shreveport's listing of current bids is posted on [Bidsync by Periscope Holdings](#) and the City's web site [www.shreveportla.gov/Solicitations](http://www.shreveportla.gov/Solicitations). The official source of solicitation documents shall be BidSync/Periscope.

**1.0 COMMODITIES**-Amounts must be based upon the aggregate total by Commodity that all City Departments need for one budget year. It is against the law to split purchases in order to avoid the requirement of receiving quotes or advertising for public bidding.

- 1.1 Purchases -\$1,000 or less.
- 1.2 Non-recurring purchases, items not stocked in the storeroom or not on a contract. Department uses PO, Invoice Batch or Procurement Card (P-card).
- 1.3 \$1,001 to \$9,999-PO in LOGOS, required. Purchasing issues PO after approvals in LOGOS.
- 1.4 [\\$10,000 to \\$19,999-Requisition and quotes in LOGOS, required.](#)
- 1.5 [\\*\\$20,000 to \\$24,999-Solicitation Request \(Cityform\) for RFQ, required. PO in LOGOS, required. Purchasing must issue RFQ with written specifications. Award other than to the lowest vendor must be approved by the Purchasing Agent. Enter in Contracts when there is a written contract. Purchasing issues PO after approvals in LOGOS.](#)
- 1.6 [\\*\\$25,000 plus-Solicitation Request for IFB, required. Purchasing must issue IFB with written specifications & advertise for minimum of 10 days \(excluding holidays\). Requires a PO in LOGOS & must be entered in Contracts if there is a written contract. Purchasing issues PO after approval in LOGOS.](#)
- 1.7 \*Note: Exceptions to the City policy & public bid law for quotes (\$20,000 to \$24,999) & bid requirements (\$25,000+) are: State Contract Items, State Contract Local match items as negotiated by Purchasing (**R.S. 39:1710**). Cooperative Purchasing Agreements & Invoice Batch Items as listed under Exemptions in the Purchasing Manual. For listing of State Contracts see: <http://doa.louisiana.gov/osp/osp.htm>. Verify that you are referencing the current Purchasing Manual which is located on the Intranet at: <http://city.cos>.

**2.0 CONSTRUCTION**-Amounts must be based upon each site per budget year. It is against the law to split projects in order to avoid the requirement of a State Contractors License or to avoid public bidding. Any contractor/vendor working on City property must provide an insurance certificate for approval of the Risk Manager. State Contractors license required when cost per site for the budget year will be \$50,000+. **For residential home improvement projects a State license is required when \$7,500 or more.**

- 2.1 Procurement Card Purchases 1,000 or less. Department uses a PO, Invoice Batch or Procurement Card (Pcard).
- 2.2 \$1,001 to \$4,999-PO in LOGOS, required. Purchasing issues PO after approved in LOGOS.
- 2.3 \$5,000 to \$29,999-PO in LOGOS, written (R.S. 38:2241) contract (if an emergency, written contract required when \$50,000+) entered in Contracts. Purchasing issues P.O. after Contracts is approved.
- 2.4 **\*\*\$30,000 to \$149,999-Solicitation Request for RFQ, required. Purchasing must issue Request for Quote (RFQ) with written specifications. P.O. in LOGOS, written recorded contract entered in Contracts is required. 10% Two-Year Maintenance/Warranty Bond is required @ \$20,000+, when applicable. 50% Payment Bond required when in excess of \$30,000 (R.S. 38:2241). State Contractors License & 100% Performance Bond required @ \$50,000+. Purchasing issues P.O. after Contract is approved in LOGOS. When amount is in excess of \$30,000 the vendor/contractor is required to record the contract with the bonds at the Parish Courthouse.**
- 2.5 \$150,000 plus-Solicitation Request for IFB, required. Purchasing must advertise for minimum of 25 days (excluding holidays) & issue Invitation for Bid (IFB) with written specifications. PO in LOGOS, written recorded contract entered in Contracts is required. State Contractors License, 5% Bid Bond, & all bonds listed above are required. Purchasing issues P.O. after Contract is approved in LOGOS.

**3.0 ARCHITECTURAL/ENGINEERING SERVICES**-Architectural, engineering, interior design, construction management, land surveying & landscape architectural services.

- 3.1 Contracts less than \$10,000-PO in LOGOS, required (No RFS). Purchasing issues PO after approved in LOGOS.
- 3.2 \$10,000 plus-Solicitation Request for RFS, required. PO in LOGOS, written contract entered in Contracts is required. Purchasing must advertise for minimum of 25 days (excluding holidays) & issue Request for Statement of Qualifications (RFS). Purchasing issues PO after approved in LOGOS.

**4.0 REQUEST FOR PROPOSALS**-can only be used as shown below & for services not covered in the Public Bid Law.

- 4.1 When practical-Services-\$10,000 to \$29,999-Solicitation Request (Cityform) for RFQ, required - same as Commodities. When practical-Services-\$30,000 plus-Solicitation Request for RFP, required. Purchasing normally advertises RFPs for minimum of 30 days (excluding holidays) & issues Request for Proposals (RFP) with written specifications. PO in LOGOS, written contract entered in Contracts is required. Purchasing issues P.O. after approved in LOGOS. Exception: Any service can be an exception if not covered in the Public Bid Law and if approved by the Purchasing Agent.
- 4.2 For items listed below, when less than \$25,000, same as Commodities.
- 4.3 TELECOMMUNICATIONS/D.P. EQUIPMENT-\$25,000 plus-Solicitation Request for RFP, required. Purchasing must advertise for minimum of 10 days (excluding holidays) & issue Request for Proposals (RFP) with written specifications. PO in LOGOS & is required. Purchasing issues PO approved in LOGOS. Can also use IFB with 15 day advertisement for this equipment if note that RFP process is not applicable.
- 4.4 Used Fire & Emergency Response Vehicles \$25,000 plus-Solicitation Request for RFP, required. Purchasing must advertise for minimum of 25 days (excluding holidays) & issue Request for Proposals (RFP) with written specifications. PO in LOGOS Purchasing issues P.O. after approved.
- 4.5 Shared Energy Savings (Contractors License Required)-Solicitation Request for RFP, required. Purchasing must advertise for minimum of 42 days (excluding holidays) & issue Request for Proposals (RFP) with written specifications. PO in LOGOS, written recorded contract. Purchasing issues PO after approved in LOGOS. RS 33:4547.2

**\*\*Note:** Exception to the quote requirements would be to use City employees for construction projects including for new buildings when the total cost, is less than \$150,000 (including City employee labor, materials and rented equipment).



# Vendor's Application

Please email, mail, or fax completed application to:

City of Shreveport, Purchasing Division

505 Travis St, Suite 610 | Shreveport, LA 71101

Phone: (318) 673-5450 | Fax: (318) 673-5408 | Email: [purchasing@shreveportla.gov](mailto:purchasing@shreveportla.gov)  
[www.shreveportla.gov](http://www.shreveportla.gov)

Initial Application       Revision

Vendor/Contractor Business Name:	Federal Tax ID or S. S. Number:	Date of Application:
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Web Site Address:

Sales (Order) Address:				Remittance Address:			
Street Address				Street Address			
City	State	ZIP		City	State	ZIP	
Phone		Fax		Phone		Fax	
Email				Email			

Type of Organization:	<input type="checkbox"/> Partnership	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Corporation DCB Ownership _____ %	<input type="checkbox"/> Minority Ownership _____ %
Type of Business or service: (Select all that apply)	<input type="checkbox"/> Architect/Engineer	<input type="checkbox"/> Manufacturer/Producer	<input type="checkbox"/> Distributor	<input type="checkbox"/> MFGR'S Agent
	<input type="checkbox"/> Retailer	<input type="checkbox"/> Service Establishment	<input type="checkbox"/> Wholesaler	<input type="checkbox"/> Construction

It is imperative that the commodity codes are listed on your application. These codes can be accessed on the web at [www.shreveportla.gov/2626](http://www.shreveportla.gov/2626). **Click on the three digit code and the five digit codes will be shown. All of the 900 range commodity codes are for services & construction.** Please list all commodity codes that apply. Use the back if more space is needed. **When working on City property see Section 600 on the web for Insurance Requirements.**

1	2	3	4	5	6	7	8
_____	_____	_____	_____	_____	_____	_____	_____
9	10	11	12	13	14	15	16
_____	_____	_____	_____	_____	_____	_____	_____
17	18	19	20	21	22	23	24
_____	_____	_____	_____	_____	_____	_____	_____
25	26	27	28	29	30	31	32
_____	_____	_____	_____	_____	_____	_____	_____

**Please check all of the classifications below that apply. Please provide proof of certification with your application.**

Small Business (SBE) <input type="checkbox"/>	Large Business (LBE) <input type="checkbox"/>	Fair Share Certified (FSC) <input type="checkbox"/>	Disadvantaged Business (DBE)* <input type="checkbox"/>	Architect or Engineer (AEC) <input type="checkbox"/>	Women Owned Business (WBE) <input type="checkbox"/>
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Initial Below

\_\_\_\_\_ I understand that I will need to watch for the City's ads in the legal section of *The Shreveport Times* and/or on Bidsync/Periscope web site so that I will know when to contact the City for a copy of an Invitation for Bid (IFB), a Request for Proposal (RFP), or a Request for Statement of Qualification (RFS).

\_\_\_\_\_ I certify that the information supplied herein (including attached pages) is correct and that neither the applicant nor any person (or concern) in any connection with the applicant as a principal officer, so far as is known, is in arrears on money owed to the City, is now debarred or otherwise declared ineligible by any public agency from bidding for furnishing materials, supplies or services to any agency thereof.

\_\_\_\_\_  
Signature of Person Authorized to Sign      \_\_\_\_\_  
Name and Title of Person Authorized to Sign for this Firm

\*Defined as those who are socially disadvantaged by Small Business Administration that includes Black Americans, Hispanic Americans, Native Americans, Asian Pacific Americans and Subcontinent Asian Americans. Place actual percentage of ownership from 0% to 100%. **Women are not included in this definition of minority unless they fit into one of these categories**  
 Revised 05/17/21

Person authorized to sign bids and contracts in your name (If an agent, so specify):				Person authorized to sign bids and contracts in your name (If an agent, so specify):			
Name		Title		Name		Title	
Street Address				Street Address			
City		State	ZIP	City		State	ZIP
Phone		Fax		Phone		Fax	
Email				Email			

Person to contact on matters concerning bids and contracts:				Person to contact on matters concerning bids and contracts:			
Name		Title		Name		Title	
Street Address				Street Address			
City		State	ZIP	City		State	ZIP
Phone		Fax		Phone		Fax	
Email				Email			

Additional Contacts

Name		Title		Name		Title	
Street Address				Street Address			
City		State	ZIP	City		State	ZIP
Phone		Fax		Phone		Fax	
Email				Email			
Name		Title		Name		Title	
Street Address				Street Address			
City		State	ZIP	City		State	ZIP
Phone		Fax		Phone		Fax	
Email				Email			



# CITY OF SHREVEPORT AUTHORIZATION AGREEMENT FOR VENDOR DIRECT DEPOSIT (ACH CREDIT)

**(One form must be completed for each VENDOR)**

I hereby authorize the City of Shreveport, hereafter called THE CITY, to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my Checking\_\_\_ Savings\_\_\_ account (select one) indicated below and the depository named below, hereinafter called The DEPOSITORY BANK, to credit and/or debit the same to such account.

**DEPOSITORY BANK** \_\_\_\_\_ **BANK**

**ADDRESS** \_\_\_\_\_

**CITY** \_\_\_\_\_

**TRANSIT/ROUTING NO.** \_\_\_\_\_ **ACCOUNT NO.** \_\_\_\_\_

**EMAIL** \_\_\_\_\_ **PHONE** \_\_\_\_\_

This authority is to remain in full force and effect until THE CITY has received written notification from me of its termination in such manner as to afford THE CITY and The DEPOSITORY BANK a reasonable opportunity to act upon it.

## **BANK ACCOUNT INFORMATION**

**NAME** \_\_\_\_\_

**TAX ID** \_\_\_\_\_

**SIGNATURE** \_\_\_\_\_

**DATE** \_\_\_\_\_

Attach a check marked "VOID" to this form and return to:

**CITY OF SHREVEPORT  
PURCHASING DIVISION  
505 TRAVIS STREET, SUITE 610  
SHREVEPORT, LA 71101**

**PLEASE NOTE:** This authorization must be received 7 days before your invoice is processed in order to process your request through banking channels, beginning with a pre-notification procedure. During this procedure, your first check will be a paper check, and your next check will be automatically posted to your bank account.



**AFFIDAVIT**

**ATTESTING THAT ENTITY OR PERSON  
DOES NOT OWN ADJUDICATED OR LIEN PROPERTY AND  
DOES NOT OWE OUTSTANDING DEBT TO CITY**

**\*\* This affidavit is submitted to document compliance with Shreveport City Code 26-211. \*\***

BEFORE ME, the undersigned Notary Public duly qualified and commissioned, came and appeared

(Name) \_\_\_\_\_ authorized representative of:  
(Business Name) \_\_\_\_\_ with a Federal Tax Identification Number (EIN) of:  
(Tax ID) \_\_\_\_\_ and with a current email address of:  
(Email Address) \_\_\_\_\_ who does hereby state as follows, to-wit:

- 1 Business Entity or Person does not own any property which is adjudicated to the City of Shreveport, Louisiana or which has demolition liens, grass cutting liens, or any other Property Standards liens on it. For purposes of this subsection, the term "own" shall mean to be the last record owner of the property prior to a tax sale or adjudication.
- 2 Business Entity or Person does not own more than twenty-five percent (25%) of a legal entity that owns any property which is adjudicated to the City or which has demolition liens, grass cutting liens, or any other Property Standards liens on it.
- 3 Business Entity or Person has paid all taxes, licenses, fees, fines and other charges which are outstanding and due to the City. E.g. false alarm fees, property standard fines, over-due water bills.
- 4 Business Entity or Person will provide written notification to the City's Purchasing Agent no later than the next work day after any of the above statements becomes invalid.
- 5 Upon request of the Purchasing Agent the City reserves the right to require a newly dated/issued Affidavit.

BY: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**SWORN TO AND SUBSCRIBED BEFORE ME**, this \_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Notary Identification Number or LA Bar Roll Number  
\*\*\*\*\*

Mail original affidavit via U.S. mail to: *OR* Deliver via other carrier or hand-delivery to:  
Purchasing Division Purchasing Division  
P.O. Box 31109 | Shreveport, LA 71130 505 Travis St., Suite 610 | Shreveport, LA 71101

**Affidavit must be on file in the Purchasing Office before a contract, purchase order or check is issued.**

\*\* Form Revised 05-17-2021 \*\*



By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

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

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

### Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

### Line 6

Enter your city, state, and ZIP code.

## 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.

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

**Note:** See *What Name and Number To Give the Requester*, later, 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 SSA office or get this form online at [www.SSA.gov](http://www.SSA.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/Businesses](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.**

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.**

You must sign the certification. You may cross out item 2 of the certification.

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

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.