

VENDOR GUIDE & APPLICATION

For



The Southern Baptist Theological Seminary

DEPARTMENT OF PROCUREMENT

THE SOUTHERN BAPTIST THEOLOGICAL SEMINARY
2825 LEXINGTON ROAD
LOUISVILLE, KY 40280
(502) 897-4395 phone
(502) 897-4202 fax



Purpose

This purpose of this guide to assist new vendors in conducting business efficiently with the Seminary. The following information will provide you with (1) an overview of the seminary (2) the process in goods and services are procured by the seminary, and (3) the list of information and forms needed to be established as a vendor with the Seminary.

Overview of SBTS

The Southern Baptist Theological Seminary has been an innovator in theological education since its founding in 1859 in Greenville, South Carolina as the first seminary of the Southern Baptist Convention. The school's pioneering legacy began in the visionary mind of James Petigru Boyce, the school's first president. Boyce dreamed of a school that would accept all God-called individuals for study regardless of their educational background.

Though disrupted briefly by the Civil War, Southern Seminary has continued to pursue Boyce's initial vision for nearly 150 years. Southern was one of the first seminaries in the nation to offer a Ph.D. Our department of missions is one of the oldest in the world. We were the first in the nation to offer courses in religious education. And in 1994, Southern Seminary opened the Billy Graham School of Missions, Evangelism and Church Growth, the first program in the Southern Baptist Convention dedicated solely to training missionaries and evangelists.

Southern Seminary now has over 4,000 students. The campus consists of 26 buildings totaling 1.2 million indoor square feet. These facilities include office, classroom, dorm, hotel, apartment, and recreational spaces. The Seminary is located on approximately 70 acres in the heart of Louisville's St. Mathews community. Construction dates range from 1924 – present.

Contact Information

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amackey@sbts.edu

Sid Hill, Supervisor of Central Stores
Phone: 897-4397
shill@sbts.edu

Office Location

Sampey Hall
Room 4106
1st Floor

Mailing Address

The Southern Baptist Theological
Seminary
Attn: Procurement
2825 Lexington Road
Louisville, KY 40280

Hours of Operation

M-F 8:00am to 5:00pm

Phone: (502) 897-4722

Fax: (502) 897-4202



New Vendor Checklist

I wish to be added to the Seminaries supplier database. I have enclosed the following items:

- SBTS New Vendor Application Form (the form must be signed by owner and/or principal of your company)
- Current Certificate of Insurance
- W – 9 Form

Please return these items along with any information that best illustrates your particular product or service to:

The Southern Baptist Theological Seminary
Attn: Procurement
2825 Lexington Road
Louisville, KY 40280

Purchasing Objectives and Responsibilities

Our goal is to acquire (buy, lease, rent, or lease-purchase) those things our Seminary departments need at the lowest economical cost consistent with quality and time considerations. Specifically, Purchasing:

- Strives to obtain the maximum value for each dollar of expenditure.
- Considers quality, price, and ability to deliver on schedule.
- Researches markets for new products, ideas, and efficient sources which will result in cost savings and improved patient care, academic programs, and research.
- Treats all proposals in strict confidence insofar as state law allows.

Ethics

SBTS ascribes to the Code of Ethics of the NATIONAL ASSOCIATION OF PURCHASING MANAGERS and the NATIONAL ASSOCIATION OF EDUCATIONAL BUYERS, as follows:

- Give first consideration to the objective and policies of my institution.
- Strive to obtain the maximum value for each dollar of expenditure.
- Decline personal gifts or gratuities.
- Grant all competitive suppliers equal consideration insofar as state or federal stature and institutional policy permit.
- Conduct business with potential and current suppliers in an atmosphere of good faith, devoid of intentional misrepresentation.
- Demand honesty in sales representation whether offered through the medium of a verbal or written statement, an advertisement, or a sample of the product.
- Receive consent of originator of proprietary ideas and designs before using them for competitive purchasing purposes.
- Make every effort to negotiate an equitable and mutually agreeable settlement of any controversy with a supplier; and/or be willing to submit any major controversies to arbitration or other third party review, insofar as the established policies of my institution permit.
- Accord a prompt and courteous reception insofar as conditions permit to all who call on legitimate business missions.
- Cooperate with trade, industrial and professional associations, and with governmental and private agencies for the purpose of promoting and developing sound business methods.
- Foster fair, ethical and legal trade practices.
- Counsel and cooperate with NAEB members and promote a spirit of unity and a keen interest in professional growth among them.



How You Can Help Us Do a Better Job

- If there are any changes in your company-new address, new fax number, new phone number, new owner, etc., please resubmit a New Vendor Application Form to the Procurement Department
- Tell us if our specifications for a product can be improved, to provide a better performance, a longer-life product, and/or a lower cost
- Keep us supplied with the latest catalogs and current prices
- Keep us informed of your back order situations, plant closures, impending shortages or strikes
- Apprise us of new technological advances
- Follow through on orders to ensure delivery to us as promised
- Ensure that any shipments arranged by you contain our purchase order number on the shipping label
- If a department requests quotes on any product, please make sure that this quotation is also sent to the Buyer responsible for that commodity as outlined in this policy
- Call our Procurement Department for assistance at anytime

Insurance

Vendors and Independent Contractor/Consultants shall maintain insurance coverages during the term work service as follows:

- A. Workers Compensation, as required by law in the State of Kentucky, covering all persons employed by vendor in rendering services
- B. Liability. Comprehensive or commercial general bodily injury and property damage liability insurance in an amount not less than \$1,000,000 for each occurrence.
- C. Each of the above insurance policies shall contain covenants by the issuing company (1) stating that the policy shall not be cancelled without thirty (30) days' prior written notice of cancellation to the Seminary, and (2) naming the Seminary as an additional insured.

Selling On Campus

At no time, is any outside vendor allowed to solicit our students, faculty, and/or staff on campus unless prior approval is obtained, in writing, from the Senior Vice President of Institutional Administration. All such request should be submitted to the Procurement Department.

Procurement Cards

In general, smaller dollar items (that are not classified as equipment) may be charged to Seminary procurement card. The procurement card is a Visa card. If your company does not accept credit card payments, you request that a purchase order be submitted to you – approving the purchase of the good.

The Purchase Order and Process

The Procurement Department assigns a 5 digit purchase order number to all orders. This constitutes your authority to ship merchandise to the Seminary. The assigned order number must appear on all packages and invoices. This is essential for the identification of all incoming shipments and for payment of invoices. The Seminary will not be responsible for shipments of material and equipment which have not been properly authorized.

Shipments

Shipments are to be addressed exactly as shown on the purchase order. Each shipment must have a packing slip affixed to the outside of the package with the Seminary purchase order number and contents of the shipment. Shipments improperly identified may be cause for refusal.

Invoices

Invoices should be sent directly to the address listed at the top center section of the purchase order and should show our order number (5 characters) on all copies. Partial shipments are not desirable and are not encouraged unless a shortness of supply demands split shipments. Please do not invoice prior to shipment. The Seminary attempts to meet its obligations promptly; discrepancies in shipment or invoicing, such as omission of the purchase order number, usually result in delay of payment.



Directions to the Procurement/Accounts Payable Office

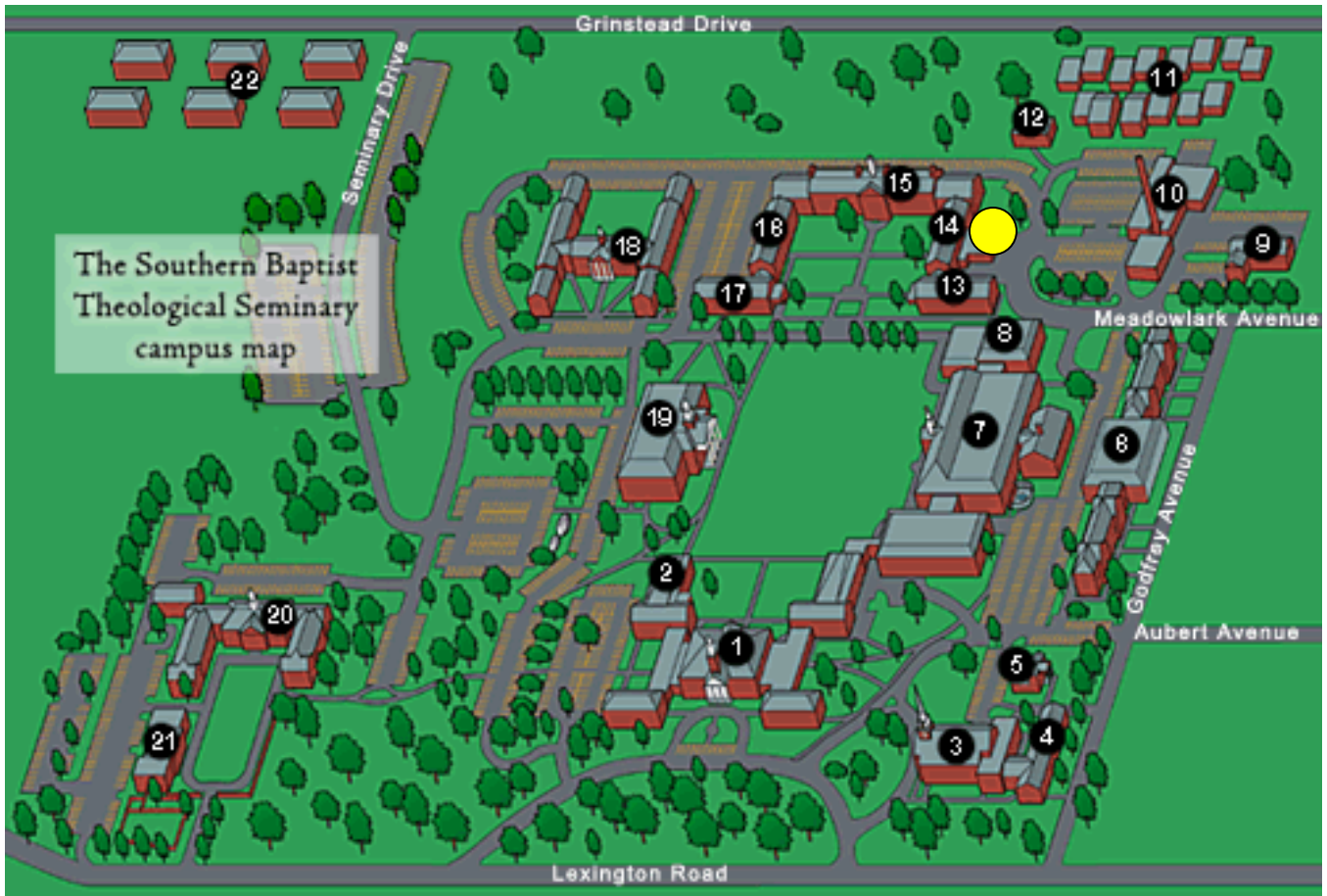
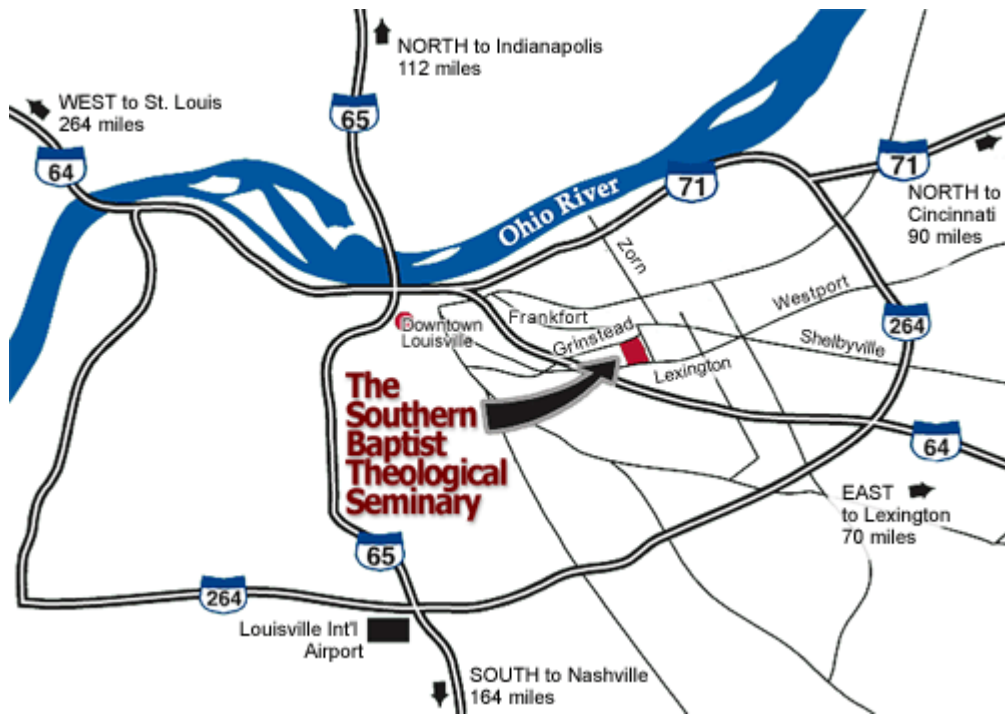
From I-64 East (downtown Louisville) or I-64 West (Lexington)

1. Take Grinstead Drive exit ramp off of I-64
 - I-64 East – from exit ramp, turn right onto Grinstead Drive
 - I-64 West – from exit ramp, turn left onto Grinstead Drive
2. Turn left at light onto Lexington Road
3. The seminary campus begins on the left after the top of the first hill
4. Turn left onto Godfrey (the last entrance to the campus on the left)
5. Continue on Godfrey until you reach the second stop sign
6. Turn left onto Seminary Drive (you are now on campus)
7. Continue on Seminary Drive around the curve to the right and then park on the left as you start to go around the next curve to the left. Do not be concerned for this visit to campus about the sign that says a parking sticker is required.
8. Enter Sampey Hall, 2828 Seminary Road, by walking up the concrete ramp.
9. After entering the building, go to the right to the Procurement window and ask them to call me. I'll come out and bring you to my office.
10. My office is in room 4106 of Sampey Hall, building 14 on the campus map.
11. If you have any difficulty with these directions after you arrive on campus, please call me at 897-4722.

From I-71 South

1. Take the Zorn Avenue exit ramp off of I-71 South
2. Turn left on Zorn Avenue and continue through the light at the intersection of Zorn Avenue and Brownsboro Road
3. Continue straight through the light (Zorn now becomes Hillcrest)
4. Continue on Hillcrest until it dead-ends and turn right onto Frankfort Avenue
5. Travel one block and turn left onto Stiliz Avenue
6. Travel two blocks and turn right onto Meadowlark
7. Continue straight on Meadowlark through the second stop sign, where the road name changes to Seminary Drive (you are now on campus)
8. Continue on Seminary Drive around the curve to the right and then park on the left as you start to go around the next curve to the left. Do not be concerned for this visit to campus about the sign that says a parking sticker is required.
9. Enter Sampey Hall, 2828 Seminary Road, by walking up the concrete ramp.
10. After entering the building, go to the Procurement window and ask them to call me. I'll come out and bring you to my office.
11. My office is in room 4106 of Sampey Hall, building 14 on the campus map.
12. If you have any difficulty with these directions after you arrive on campus, please call me at 897-4722.





 Location of Procurement/Accounts Payable



The Southern Baptist Theological Seminary

Credit Information

General Information:

Southern Baptist Theological Seminary
2825 Lexington Road
Louisville, KY 40280
Bus: (502) 897-4722
Fax: (502) 897-4202
E-mail: purchasing@sbts.edu

Established: 1845 (164 yr.)
Incorporated: 1859 (150 yr.)
Moved to Louisville: 1877
Moved to Lexington Road: 1926

Officers:

Daniel S. Dumas	Senior Vice President for Institutional Administration
Wayne Milligan	Vice President for Finance
Michael O'Neill	Controller
Andy Donahou	Director of Procurement

Trade References:

Network Printing
1500 Arlington Ave
Louisville, KY 40206
Bus: (502) 992 1799
Fax: (502) 634 0357
Contact: Bryan Dennison

Duplicator Sales
831 E Broadway
Louisville, KY 40204
Bus: (502) 589-5555
Fax: (502) 560-0840
Contact: Scott Holloway

Royal Supply, Inc.
943 Franklin St
Louisville, KY 40206
Bus: (502) 587-6925
Fax: (502) 584-0071
Contact: Lynn Osborn

Hotel References:

Louisville Marriott East
1903 Embassy Square Blvd
Louisville, KY 40299
Bus: (502) 499-6220
Fax: (502) 493-8465
Contact: Cheryl Dugan

Courtyard Marriott
9608 Blairwood Rd
Louisville, KY 40222
Bus: (502) 429-0006
Fax: (502) 429-5926
Contact: Roxie Ruckriegel

Seelbach Hilton Hotel
500 4th Avenue
Louisville KY 40202
Bus: (502) 585-3200
Fax: (502) 585-9240
Contact: Debra Spalding

Bank:

Republic Bank and Trust Company
Casey Wilson, Vice President
3726 Lexington Rd
Louisville, KY 40207-3010
Bus: (502) 560-8619
Fax: (502) 561-7169

Tax Information:

Tax Exempt – Yes
Tax Exempt # F-262
Federal ID – 61-0500919

The Southern Baptist Theological Seminary

CORPORATE PROFILE

COMPANY NAME: The Southern Baptist Theological Seminary

ADDRESS: 2825 Lexington Road, Louisville, KY 40280

ACCOUNTS PAYABLE CONTACT: Ana Williams

PHONE: 502-897-4395

FAX: 502-897-4202

EMAIL: accountspayable@sbts.edu

PURCHASING CONTACT: Jeremy Sells

PHONE: 502-897-4722

FAX: 502-897-4202

EMAIL: purchasing@sbts.edu

FEDERAL TAX ID NUMBER: 61-0500919

TYPE OF BUSINESS: Seminary

NUMBER OF EMPLOYEES: Approx. 700

DATE BUSINESS ESTABLISHED: December 21, 1858

BUSINESS TYPE: Corporation

STATE OF INCORPORATION: Kentucky

CORPORATE OFFICERS:

- R. Albert Mohler, Jr., President, 2825 Lexington Road, Louisville, KY 40280
- Daniel S. Dumas, Senior VP for Institutional Administration,
2825 Lexington Road, Louisville, KY 40280
- Wayne Milligan, VP of Finance, 2825 Lexington Road, Louisville, KY 40280

SALES TAX EXEMPT: Yes

SALES EXEMPTION CERTIFICATE NUMBER: F-262

PURCHASE ORDER REQUIRED? Yes

TRADE REFERENCES:

Duplicator Sales
831 E Broadway
Louisville, KY 40204
Bus: (502) 589-5555
Fax: (502) 560-0830
Contact: Scott Holloway

Royal Supply, Inc.
943 Franklin St
Louisville, KY 40206
Bus: (502) 587-6925
Fax: (502) 584 0071
Contact: Lynn Osborne

Network Printing
1500 Arlington Avenue
Louisville, KY 40206
Bus: (502) 499-8600
Fax: (502) 499-2944
Contact: Bryan Dennison

Republic Bank & Trust
3726 Lexington Road
Louisville, KY 40207
Bus: (502) 560-8619
Fax: (502) 361-7169
Contact: Casey Wilson, Vice President
Account No. 53423747

D & B Number: 05-583-9799

(REVISED 9/18/09)

F-262

Exemption Number

The Southern Baptist Theological Seminary

Name of Exempt Institution

Important—Certificate not valid unless completed.

**PURCHASE EXEMPTION
CERTIFICATE**

Check Applicable Block

Blanket

Single Purchase

I hereby certify that Southern Baptist Theol. Seminary is a Kentucky **resident, nonprofit educational, charitable or**
Name of Exempt Institution

religious institution, or Kentucky historical site, located at 2825 Lexington Rd Louisville, Kentucky and that the tangible
personal property or services to be purchased from _____
Name of Vendor

Address

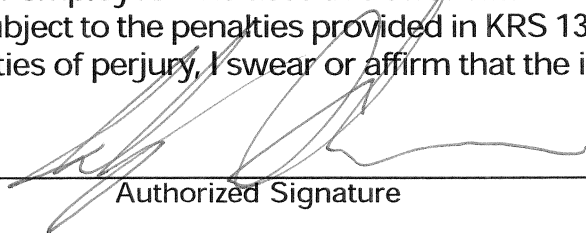
will be used solely within the exempt function of a **charitable, educational or religious institution, or historical site.**

Description of property to be purchased: _____

In the event that the property purchased is not used for an exempt purpose, it is understood that I am required to pay the tax measured by the purchase price of the property.

Any official or employee who uses this certificate to make tax-free purchases for his own personal use or that of any other person will be subject to the penalties provided in KRS 139.990 and other applicable laws.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.



Authorized Signature

Director of Procurement

Title

08/01/09 - 07/31/10

Date

CAUTION TO SELLER: This certificate cannot be issued or used in any way by a construction contractor to purchase property to be used in fulfilling a contract with an exempt institution. Sellers accepting certificates for such purchases will be held liable for the sales or use tax.

DEPARTMENT OF REVENUE

Frankfort, Kentucky 40620

51A126 (8-04)

New Vendor Application Form

The Southern Baptist Theological Seminary requires a Federal Tax Identification Number or Social Security number for all vendors doing business with the Seminary in order to comply with Federal Regulations and tax reporting requirements. Additionally, the Seminary maintains a vendor information database that assists the Seminary in communicating with its vendors. Completion of the New Vendor Application Form does not guarantee or award business with the Seminary.

For your convenience, you may return the information in one of the following ways:

FAX: Vendor File @ 502-897-4202
 E-mail: accountspayable@sbts.edu
 Mail: The Southern Baptist Theological Seminary
 Attn: Procurement
 2825 Lexington Road
 Louisville, KY 40280

Company Information

Name of Company			Phone Number
Address			Fax Number
Address			E-mail
Address			Federal Tax ID Number
City	State	ZIP	Social Security Number (if individual)

Remittance Address

Make Checks Payable To			Name on Invoice
Payment Address			Phone Number
Payment Address			Fax Number
City	State	ZIP	Payment Terms
			NET 30

Signature _____

Date _____

Print Name _____

Title _____



Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. 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 Identification Number (EIN) under Starting a Business. 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. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account 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 disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity 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), but the IRS encourages you to use your SSN.

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

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

Privacy Act Notice

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

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