



Town of North Kingstown, Rhode Island

Department of Public Works
2050 Davisville Road
North Kingstown, RI 02852-1799
Phone: (401) 268-1500
Fax: (401) 267-9036
Web: www.northkingstown.org

October 7, 2015

Dear Contractor:

Applications are now available for Snow Plowing Contractors for the removal of snow on streets and walkways within the Town of North Kingstown for the upcoming 15/16 season. Applications are to be returned to the Highway Division, Department of Public Works, 2050 Davisville Road, North Kingstown, Rhode Island 02852.

Once all completed forms are returned, Contractors **must** have each vehicle, or piece of equipment to be used, inspected at the Public Works Facility located at 2050 Davisville Road prior to being called to plow. Contact the Mechanics Shop at 268-1500, x 633 for an inspection appointment. Business hours are Monday – Friday, 7:30 a.m. – 3:00 p.m. **The Town of North Kingstown will only use Contractors whose paperwork is complete and whose vehicles and equipment have passed inspection.**

This packet includes the appropriate forms for completing application process and for billing procedures. Submit all required documents and properly complete all forms.

Should you require further information, please contact Stephanie Travers at 268-1500, ext. 622, Monday, Tuesday or Friday 7:30 a.m. to 3:30 p.m.

Sincerely,

Kim Jones
Public Works Programs Coordinator

TOWN OF NORTH KINGSTOWN
DEPARTMENT OF PUBLIC WORKS
2050 DAVISVILLE ROAD, NORTH KINGSTOWN, R.I. 02852

LICENSE/REGISTRATION/INSURANCE REQUIREMENTS & CONDITIONS OF
COMPENSATION FOR WINTER STORM OPERATIONS

1. Hired equipment shall be required to have time in/time out documented at the facility reported to. Compensated time will begin only when the hired equipment is on Town time designated by the official Highway time sheet. **Contractors will be paid for only the equipment or portion thereof that is utilized for any given storm. (Example: If your truck is equipped with a sander and you were not designated as a sander during the storm, you will not be compensated for the sander.)** No compensatory time is allowed for the attachment or detachment of plowing equipment, for travel, stand-by, breakdown or meals. Contractors not calling in down time will be considered ineligible to work for the Town.
2. Hired equipment shall meet minimum safety standards. Safe lighting on all hired equipment must conform to requirements. The Highway Division reserves the right to refuse the use of a piece of hired equipment if it is the opinion of the supervisor that the equipment is not able to do the job. Each owner shall maintain a current vehicle registration and legally insure all vehicles/equipment as required by all RI laws and regulations. The owner shall promptly forward a copy of any new or revised registration or insurance of listed equipment to the office of the Superintendent of Highway.
3. Contractor must comply with the applicable provisions of the State Workers' Compensation Insurance. The owner agrees to accept all responsibility for liabilities incurred by the rented equipment during the term of operations to which it is assigned. The owner further agrees that the Town of North Kingstown, the Director, his agents, and employees be held harmless from any and all claims and actions whatsoever that arise from his/her operations.
4. There are no guarantees for work or minimum hours for any Contractor selected.
5. Selected Contractors will be required to respond within 1½ hours of notification to work or will be considered unavailable for the storm.
6. Contractors are required to have a cell phone in vehicle to communicate with base station as a back-up to radios issued by the Town.
7. Contractors are responsible for returning Town issued hand-held radios in operable condition; Contractor will be required to compensate Town for replacement cost of any equipment not returned in said condition.
8. The Federal Highway Administration has regulations that require employers with drivers of

commercial vehicles to have an alcohol and drug-testing program in place. The specific provisions of the regulations are highly detailed and legally complex. **Any truck (≥ 26,001 GVW) requiring operator to maintain a CDL will be required to comply with Federal Drug and Alcohol Testing regulations**, which are cited as 49 CFR Part 382 (www.fmcsa.dot.gov/rulesregs/fmcsr/regs/382.htm).

YOU MUST SUPPLY THE FOLLOWING FORMS:

1. Fill out the E-Form listing equipment that is available for hire by the Town of North Kingstown using the codes and rates found on the enclosed R-form. Additional submissions during the winter season could cause delays of approvals and/or processing of payments and, consequently, such submissions should be avoided. Please sign completed E-Form and have signature notarized.
2. Enclose copies of valid registration(s) for vehicles, enclose copies of bill-of-sale, titles or other proof of ownership for non registered equipment, and enclose or have sent a **Certificate of Liability Insurance (standard form) from your insurance company designating the Town of North Kingstown, 80 Boston Neck Road, R.I. as the holder and also as Additional Insured.** The Certificate of Insurance shall clearly show itemized coverage of commercial insurance coverage for:
 - a. General Liability of at least \$1,000,000.00 (One million dollars)
 - b. Auto Liability
 - c. Worker's Compensation w/waiver of subrogation (if not registered as an Independent Contractor with RIDLT).This office must be notified of any changes made involving vehicles or accessories.
3. Submit a completed W-9 form.
4. Submit copy of driver's license for EACH driver; any trucks requiring CDL will have to discuss Random Drug & Alcohol Testing Program inclusion.
5. All forms and documents must be submitted together (at the same time). Individual submissions will not be accepted.
6. Submit registration as an Independent Contractor with RI Department of Labor and Training, if not previously registered, if required. Registration can be done online or by mail. For information/form go to <http://www.dlt.ri.gov/wc/icforms.htm>.
7. NO APPLICATIONS WILL BE ACCEPTED UNTIL ALL NECESSARY DOCUMENTS AND FORMS HAVE BEEN PROPERLY FILLED OUT AND SUBMITTED.

PROCEDURES FOR BILLING TO RECEIVE PAYMENT

1. When you bill the Town of North Kingstown for work you have done, please provide an original and one copy of your invoice or statement with the name and address appearing at

the top exactly as indicated on E-form. Invoices are to be properly submitted for processing.

2. Invoices must include where you worked, which vehicles were used, type of service performed, the date(s) and hours each was used, and the town approved pay rate used to calculate total amount due. Multiply total hours worked times the rate to calculate total amount(s) billed. All invoices should include Federal Employee Identification Number or Social Security Number. Round all start and end times to the closest quarter-hour, using a.m. and p.m. If the hours billed by Contractor do not match dispatcher records, this office will pay for those hours verified by dispatch records and will notify Contractor of discrepancy.
3. Mail or deliver invoices to the Town of North Kingstown Highway Division Office, 2050 Davisville Road, North Kingstown, R.I. 02852. The Town will issue checks within 14 days of receipt of properly submitted invoices.

For questions regarding application information/process or invoicing/payments contact Stephanie Travers, Highway Division Clerical Support, Monday, Tuesday or Friday at 268-1500, ext. 622.

**Town of North Kingstown
Snow Plow Contractor Application
2015-2016**

1. Owner Information *(For Vendor Registration and Payments)*

Name:

Address:

City/Town: Zip Code:

If vehicle(s) is/are owned by an individual, you must supply he owner's Social Security Number (SSN):

SSN:

If vehicle(s) is/are owned by a company, you must supply he Employer Identification Number (EIN):

EIN:

2. Contact Information *(For Application Questions and Storm Assignments)*

Contact Phone Number:

Cell Phone Number:

24-Hour Emergency Telephone Number:

Email Address:

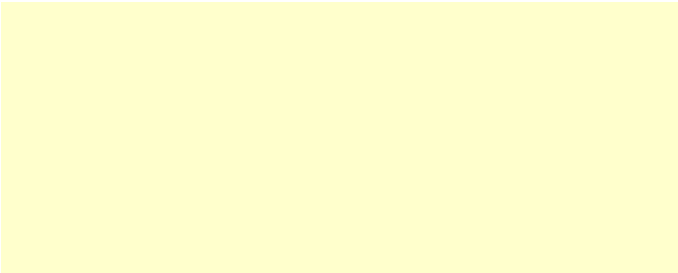
3. Vehicle Information *(For Registration and Billing Use)*

Class Code	Make	Year	Registration	Accessory Codes		Hourly Rate

In signing this application, I certify that I have read, understand and agree to comply with any and all directives contained:

Owner's Signature: Date:

Notary Public: Date:



Notary Public acknowledges the
Owner's personal signature

**Town of North Kingstown
Snow Plow Contractor Application
2015-2016**

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Name:

Address:

City/Town: Zip Code:

If vehicle(s) is/are owned by an individual, you must supply the owner's Social Security Number (SSN):

SSN:

If vehicle(s) is/are owned by a company, you must supply the Employer Identification Number (EIN):

EIN:

2. Contact Information *(For Application Questions and Storm Assignments)*

Contact Phone Number:

Cell Phone Number:

24-Hour Emergency Telephone Number:

Email Address:

3. Vehicle Information *(For Registration and Billing Use)*

Class Code	Make	Year	Registration	Accessory Codes			Hourly Rate
3000	Mack	2005	12345	01	200	1000	\$78.42

EXAMPLE SHEET
DO NOT FILL OUT

SEE FOLLOWING SHEET (E-FORM)
FOR APPLICATION

In signing this application, I certify that I have read, understand and agree to comply with any and all directives contained:

Owner's Signature: Date:

Notary Public: Date:

Notary Public acknowledges the
Owner's personal signature



Town of North Kingstown
 Department of Public Works
 2050 Davisville Road
 North Kingstown, RI 02852

Snow Plow Contractor Inspection Form

To be completed by owner

Name:	Phone No.:
Address:	City/Town:

To be completed by authorized DPW representative

Class Code	Accessory Code(s)	Make	Year	Registration No.	Valid Registration	Valid Insurance	Valid Inspection Sticker	Certificate of Spreader Cal	Cell Phone No

I hereby certify that I, or my designee, have interviewed the Owner/Contractor stated above, and inspected the equipment described on the attached *Vendor Registration Application* page. To the best of my knowledge, all required submittals and conditions of agreement have been met by applicant for assignment.

Signature of Inspector	Date

**Town of North Kingstown
Department of Public Works
2050 Davisville Road, North Kingstown, RI 02852
Winter 2015-2016**

R-FORM

Hourly Rates for Hired Equipment Used for Snow and Ice Control

<u>Code</u>	<u>Equipment*</u>	<u>Gross Weight Per Vehicle</u>		<u>Hourly Rate</u>
		<u>Registration</u>		
10000	Truck	5,500 - 8,500 GVW ¹		\$ 46.55
20000	Truck	8,501 - 10,999 GVW		\$ 51.45
30000	Truck	11,000 - 16,000 GVW		\$ 55.13
40000	Truck	16,001 - 27,000 GVW		\$ 61.25
50000	Truck	27,001 - 36,000 GVW		\$ 72.28
60000	Truck	36,001 - 45,000 GVW		\$ 75.95
70000	Truck	45,001 - 59,000 GVW		\$ 82.08
80000	Truck	59,001 GVW or Greater		\$ 86.98
90000	Front End Loader	2.5 CY - 3.9 CY		\$ 112.70
100000	Front End Loader	4.0 CY - 5.9 CY		\$ 126.18
110000	Front End Loader	6.0 CY or Greater		\$ 140.88

Add the Following Amounts to Equipment Rates for These Accessories

<u>Code</u>	<u>Accessory</u>	<u>Add On</u>
001	All-Wheel Drive	\$ 8.58
10	Ground Speed Oriented Controls ²	\$ 9.80
100	Plow less than 9.0'	\$ 4.90
200	Plow 9.0' - 9.9'	\$ 6.13
300	Plow 10.0' - 10.9'	\$ 8.58
400	Plow 11.0' or Greater	\$ 11.03
500	Power Reversible Plow	\$ 2.45
600	Single Wing Plow	\$ 24.50
700	Double Wing Plow Combination	\$ 42.88
1000	Mat Spreader < 3.0 CY ***	\$ 8.58
2000	Mat Spreader 3.0 CY - 5.9 CY ***	\$ 14.70
3000	Mat Spreader 6.0 CY - 9.9 CY***	\$ 20.83
4000	Mat Spreader 10.0 CY - 13.9 CY ***	\$ 24.50
5000	Mat Spreader 14.0 CY or Greater ***	\$ 28.18

Notes:

¹ - This size vehicle (Code 10000) must have All-Wheel Drive.

² - **You must annually provide an original certificate of calibration showing that this spreader has been calibrated for the truck on which it will be used. The Department will perform periodic inspections for proper application rate.**

Payment will not include this code unless the spreader is calibrated.

*** Manufacturer's water level capacity of body without side boards. Body type spreaders shall be capable of applying various materials at various spreading rates.

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/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	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 the "Name" line 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									

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

Employer identification number									

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), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 3.

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.

Future developments. The IRS has created a page on www.irs.gov/w9 for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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 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, give the requester the appropriate completed Form W-8 or Form 8233.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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 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 *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

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

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* on page 3 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

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/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

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 Regulation section 301.7701-2(c)(2)(iii). Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must 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 the "Name" line. 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 the "Business name/disregarded entity name" line. 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.

Note. Check the appropriate box for the U.S. federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation, as appropriate. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for U.S. federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required U.S. 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/disregarded entity name" line.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

Exempt payee code. 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. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that 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
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² 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, 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—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 possession of the United States, 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 Reg. 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 Reg. 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

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 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, 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 items 1, 4, or 5 below indicate 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 the "Name" line 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), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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 "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.

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.** 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, 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.

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 Publication 4535, Identity Theft Prevention and Victim Assistance.

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 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.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov 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.

NOTICE OF DESIGNATION AS INDEPENDENT CONTRACTOR PURSUANT TO RIGL §28-29-17.1

PLEASE READ OTHER SIDE

WARNING

No one can force you to sign this form. When you sign this form you are stating that you are an independent contractor and in the event of injury, are not entitled to workers' compensation benefits.

* (Name)	<input type="text"/>	Soc. Sec. No.	<input type="text"/>
* Business Name	<input type="text"/>	FEIN	<input type="text"/>
	<input type="text"/>	Business License No.	<input type="text"/>
Address	<input type="text"/>	Date of Birth	<input type="text"/>
	<input type="text"/>		

I declare that I am an independent contractor pursuant to RIGL §28-29-17.1 and, therefore, I am not eligible for nor entitled to Workers' Compensation benefits pursuant to Title 28, Chapters 29-38, of the Workers' Compensation Act of the State of Rhode Island for injuries sustained while working as an independent contractor for the hiring entity named below. This designation will remain in effect while performing services for the named hiring entity or until a withdrawal of designation as independent contractor form is filed with the Department of Labor and Training.

* Hiring Entity Name	<input type="text"/>	Soc. Sec. No.	<input type="text"/>
	<input type="text"/>	FEIN	<input type="text"/>
* Address	<input type="text"/>	Business License No.	<input type="text"/>
	<input type="text"/>		

Warning! This form is for purposes of Workers' Compensation only and completion of this form does not mean that you are an Independent Contractor under the rules, regulations or statutes of the Internal Revenue Service or the RI Division of Taxation. Information on this form will be shared within the Dept. of Labor and Training, the RI Division of Taxation and the Internal Revenue Service.

Independent Contractor: _____
Signature Date

A hiring entity that knowingly assists, aids and abets, solicits, conspires with or coerces an employee to misrepresent the employee's status as an independent contractor may be subject to criminal prosecution under RIGL §28-33-17.3.

*** This information is available to the public including the Hiring Entity's Workers' Compensation Insurance Carrier.**

The Department will mail a confirmation of this filing to the independent contractor within five business days. If you have any questions, call 462-8100, option 5.

DWC-11-IC Reverse Side

This is a form DWC11-IC, Designation of Independent Contractor. This means that you have stated that you are an independent contractor NOT an employee and are NOT eligible for Workers' Compensation benefits.

Many factors are considered when determining whether someone is an employee or an independent contractor. Some of those factors are: independent contractors set their own work hours, have their own tools and work when and for whom they choose.

An employer generally does not have to withhold or pay any taxes on payment to independent contractors, such as social security, Medicare, unemployment and Temporary Disability Insurance (TDI).

This form is for purposes of Workers' Compensation, and completion of this form does not mean that you are considered an Independent Contractor under the rules, regulations or statutes of the Internal Revenue Service or the R.I. Division of Taxation.

SHOULD YOU HAVE ANY QUESTIONS ABOUT WHETHER YOU ARE AN INDEPENDENT CONTRACTOR OR AN EMPLOYEE, PLEASE CONTACT THE RI DIVISION OF TAXATION AT (401) 222-3682, OR THE US GOVERNMENT INTERNAL REVENUE SERVICE AT 800-829-1040.

IF YOU FEEL YOU HAVE BEEN COERCED OR FORCED TO SIGN THE INDEPENDENT CONTRACTOR FORM, REPORT THIS TO THE WORKERS' COMPENSATION FRAUD AND COMPLIANCE UNIT AT (401) 462-8100, option 7.

When your work as an independent contractor ends with this employer, complete and return the form titled Notice of Withdrawal of Designation as Independent Contractor, DWC-11-ICR, to the Dept. of Labor and Training, Division of Workers' Compensation.

If you have a question, contact the Division of Workers' Compensation at (401) 462-8100, option 5. For further information, contact the Workers' Compensation Information Line at (401) 462-8100, option 1.