



Appendix B

**WEST VIRGINIA FOREST STEWARDSHIP PROGRAM
PLAN APPLICATION**

APPLICANT (PLEASE PRINT)

Last Name: _____ First Name: _____ MI: _____

Street Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone - Home: _____ Work: _____ Cell _____

E-mail Address: _____

PROPERTY INFORMATION

1. County: _____ 2. Property Location: _____

3. Topographic Map Quadrangle (name): _____

4. UTM's (or Longitude/Latitude) for Property: _____

5. **Total** Property Acres: _____ 6. **Estimated** Forested Acres: _____

7. Deed Book & Plat No.: _____

8. Are property lines marked? Yes _____ No _____ If not, are they known? Yes _____ No _____

9. Will the owner or representative be available to accompany a forester on a brief reconnaissance? Yes _____ No _____

10. Does the forest land have roads into and through it? Yes _____ No _____

12. Has the property owner received previous forestry assistance? Yes _____ No _____

If yes, what? _____

13. Have you ever sold timber or other forest products from your woodland? Yes _____ No _____

If yes, what? _____

LANDOWNER PRIORITIES (RANK FROM 1 TO 3 – 1 BEING HIGHEST PRIORITY)

_____ Timber Management (Growing timber products) _____ Soil and Water Conservation

_____ Wildlife Management _____ Aesthetics

_____ Recreation _____ Other (specify)

I hereby agree to implement, to the best of my ability, the Forest Stewardship Plan prepared for my property.

(Signature of Property Owner)

(Date)

I have contacted the following Consulting Forester/DOF LOA Forester to prepare my Forest Stewardship Plan.

(Name of Consulting Forester / DOF LOA Forester)

(Telephone Number)

(Company/Agency Name and Mailing Address)

OPTIONAL – Topographic map of the property if available.

MAIL THE COMPLETED APPLICATION TO YOUR LANDOWNER ASSISTANCE FORESTER FOR THE COUNTY IN WHICH YOUR PROPERTY IS LOCATED. SEE THE ATTACHED LISTING FOR THIS MAILING INFORMATION.

Privacy Notice: The West Virginia Division of Forestry collects and process certain personal information as needed for appropriate and customary business purposes. Personal information may be disclosed to other State agencies of third parties as necessary in the normal course of business or to comply with federal or state laws, including Freedom of Information Act requests. If you have questions about our use of personal information, please contact us at 304-558-2788.

FOREST STEWARDSHIP PROGRAM PLAN APPLICATION INFORMATION

- 1) Before signing the plan application for cost share assistance for a Stewardship Plan you must select a certified consultant forester to write your plan. See the list of Certified Consultant Foresters on our website www.wvforestry.com approved to prepare Forest Stewardship Plans in West Virginia.
- 2) Verify with the selected Consultant Forester that he/she is willing to write your plan within the time frame. Forest Stewardship Management Plans must be completed within TWELVE (12) MONTHS OF THE APPROVAL DATE. Failure to submit a Consultant Forester prepared plan and the cost share reimbursement forms to the Division of Forestry by the due date will result in forfeiture of any reimbursement payment.
- 3) Do not sign a contract with a Consultant Forester to prepare your plan UNTIL you have received a written approval letter from the West Virginia Division of Forestry.
- 4) Upon receipt of the completed Stewardship Plan Application, a W9 Taxpayer identification form, and a Vendor Registration and Disclosure Statement at the Division of Forestry, pending available funding, a grant will be written to you agreeing to pay 75% of the approved cost of your Forest Stewardship Management Plan. The approved rate used for the Forest Stewardship Management Plan is as follows: \$500.00 for Cost of Plan plus \$5.50 per forested acre. Non forested acres will not be cost shared.

Example for 10 Forested Acres

Formula: \$500.00 (\$5.50 x 10 acres) = \$555.00

	<u>New Plan</u>
Landowner Pays Consultant	\$555.00
<u>State Reimburses Landowner</u>	\$416.25 (75%)
Final Landowner Expense	\$138.75 (25%)

Example for 100 Forested Acres

Formula: \$500.00 (\$5.50 x 100 acres) = \$1050.00

	<u>New Plan</u>
Landowner Pays Consultant	\$1050.00
<u>State Reimburses Landowner</u>	\$787.50 (75%)
Final Landowner Expense	\$252.50 (25%)

Private Consultant Foresters may charge more than the approved rate. However, landowner reimbursements will not exceed the approved acreage rate. Any additional Consultant Forester Fees will be the responsibility of the landowner.

Upon approval of the plan the Division of Forestry will notify you by letter with a copy to your Consultant Forester of the qualifying acres approved for payment.

WEST VIRGINIA DIVISION OF FORESTRY
LANDOWNER ASSISTANCE FORESTERS

Forester	County	Address & Phone Number
Brent Lyons	Hancock, Brooke, Ohio, Marshall, Wetzel	USDA Service Center 1 Ball Park Drive McMechen, WV 26040 304-238-1029
Juergen Wildman	Tucker, Marion, Taylor, Harrison, Barbour	P.O. Box 40 Farmington, WV 26571 304-825-6983
Andy Dick	Monongalia, Preston	P.O. Box 6125 Morgantown, WV 26506 304-538-2397
Jim Bowen	Hardy, Pendleton, Grant, Mineral, South Hampshire	60 B. Industrial Park Rd. Moorefield, WV 26836 304-538-2397
Ben Kunze	Berkley, Jefferson, Morgan, North Hampshire	P.O. Box 66 Inwood, WV 25426 304-229-2665
Travis Miller	Lewis, Randolph, Upshur	61 5 th St., Bldg. 1, Suite 201 Buckhannon, WV 26201 304-454-9015
William "Craig" Okes	Greenbrier, Mercer, Monroe, Summers	Court House Annex 97 Park Ave. Hinton, WV 25951 304-466-2799
John Rossell	Pocahontas	P.O. Box 345 Marlinton, WV 24954 304-799-6151
Steve Stasny	Braxton, Clay, Fayette, Nicholas, Webster	P.O. Box 187 Summersville, WV 26651 304-872-0830
Allen Waldron	McDowell, Raleigh, Wyoming	330 Harper Park Drive Beckley, WV 25801 304-256-6775
Steven McAnarney	Pleasants, Wood, Roane, Tyler, Wirt	P.O. Box 2 Elizabeth, WV 26143 304-275-0261
Larry Six	Mason, Putnam, Cabell, Jackson	624 Forestry Drive West Columbia, WV 25287 304-675-6626
Eric Jarrell	Lincoln, Logan, Mingo, Wayne, Boone, Kanawha	130 Rattlesnake Run Charleston, WV 25314 304-558-1264
Chuck Copeland	Ritchie, Gilmer, Doddridge, Calhoun	P.O. Box 183 Harrisville, WV 26362 304-643-2520

NRCS FORESTERS

Forester	County	Address & Phone Number
Thomas Wilsoncroft	Harrison, Doddridge	USDA Service Center Rt. 2, Box 204 Mount Clare, WV 26408 304-624-9232
Tyler Putzulu	Braxton, Clay	1336 State. St. Gassaway, WV 26624 304-242-0576
Stacey Robinson	Ritchie, Wirt, Wood, Roane, Calhoun	USDA Service Center 91 Boyles Lane Parkersburg, WV 26104 304-422-9072 ext. 122
Vacant	Hampshire	500 E. Main St. Romney, WV 26757 304-822-3020
Mark Metz	Kanawha	Keystone Prof. Bldg. 418 Goff Mt. Rd., Suite 102 Cross Lanes, WV 25313 304-776-5256 Ext. #111

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) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	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).

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 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, 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.

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. 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 will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic 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, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the 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 tax classification in the space provided. If you are an LLC that is treated as a partnership for 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. 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 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 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.

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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
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 ²

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.

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, 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 item 1, below, and items 4 and 5 on page 4 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* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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.

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.

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.

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. 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.

STATE OF WEST VIRGINIA - PURCHASING DIVISION

**VENDOR REGISTRATION AND DISCLOSURE STATEMENT
AND SMALL, WOMEN, AND MINORITY-OWNED BUSINESS
CERTIFICATION APPLICATION**

Before a vendor is eligible to sell goods and/or services to the State of West Virginia, the *West Virginia Code* §5A-3-12 requires all vendors to have on file with the West Virginia Purchasing Division a completed Vendor Registration and Disclosure Statement. Vendors supplying sole source goods or services to West Virginia state agencies, **or** competitive purchases of \$1,000 or less annually are required to complete the Vendor Registration and Disclosure Statement (WV-1A form). If the amount for competitive purchases exceed \$1,000 in any one year, a **\$125.00** annual fee is required. Payment of the annual fee includes access to the weekly *West Virginia Purchasing Bulletin* that advertises purchases expected to exceed \$25,000 which is available online at <http://www.state.wv.us/admin/purchase/newbul.htm>. Please complete **Part I** of this form in its **ENTIRETY** and return to the state agency listed below for their completion of Part II. The agency will forward this form to the West Virginia Purchasing Division for processing. Incomplete forms will not be processed and will be returned to the vendor. **Please return all correspondence to:**

STATE AGENCY:

ADDRESS:

CITY, STATE, ZIP:

Whenever a change occurs in the information submitted, such change shall be reported immediately in the same manner as required in the original disclosure statement (*West Virginia Code §5A-3-12*). Vendors doing business with the State of West Virginia are expected to abide by the **Vendor Code of Conduct** available online at <http://www.state.wv.us/admin/purchase/vrc/vendorconduct.pdf>.

Privacy Notice: The Purchasing Division is required to collect certain information as stated in *West Virginia Code* §5A-3-12, other applicable sections of the *West Virginia Code*, the Vendor Registration and Disclosure Statement forms, and other documents to facilitate the state bidding and contract administration processes. This information is stored in a secure environment, but unless specifically protected under state law, any information provided may be inspected by or disclosed to the public.

Vendors are also required to be licensed and in good standing in accordance with any and all state and local laws and requirements by any state or local agency of West Virginia, including, but not limited to, the West Virginia Secretary of State's Office, the West Virginia Tax Department, West Virginia Insurance Commission, or other state agencies or political subdivisions. Failure to do so may result in delay of or disqualification from a contract award, pursuant to *West Virginia Code of State Rules* §148-1-6.1.7. If you have any questions concerning this **Vendor Registration and Disclosure Statement**, please contact the Purchasing Division at (304) 558-2311.

PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION
To Be Completed by the Vendor and Returned to the Purchasing Division

1. Legal Name of Company/Individual _____
Bidding Address _____

City/State/Zip _____
Contact Person _____
Telephone Number _____ Fax Number _____

VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN, AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION

PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION
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2. Vendor Classified As:

<input type="checkbox"/> Individual <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Non-Profit Organization <input type="checkbox"/> Corporation <input type="checkbox"/> Governmental Entity	<input type="checkbox"/> Estate/Trust <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company (LLC) <small>[Enter tax classification: D=Disregarded Entity; C=Corporation; P=Partnership]</small> _____ <input type="checkbox"/> Other (Explain) _____
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3. If you have a Federal Employer's Identification Number, enter it. All partnerships, corporations, or companies with employees must have a FEIN.

										FEIN
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If you do not have a FEIN, please enter Social Security Number below.

										SSN
--	--	--	--	--	--	--	--	--	--	-----

4. (A) *Small, Woman-Owned, Minority-Owned Businesses*

West Virginia Code §5A-3-59 establishes a procurement certification program in West Virginia for small, women and minority-owned businesses. Requirements related to the certification program are provided in the **West Virginia Code of State Rules** §148-2-1 et seq. Note that this certification provides nonresident vendors preference that is equivalent to competing resident (West Virginia) vendors that have applied for resident vendor preference, in accordance with **West Virginia Code** §5A-3-37. This certification may assist resident small, women and minority-owned businesses when soliciting business in other states.

Certification of Status (Check all those which apply)

Minority-owned Business [1] means a business concern that is at least fifty-one percent owned by one or more minority individuals or in the case of a corporation, partnership, or limited liability company or other entity, at least fifty-one percent of the equity ownership interest in the corporation, partnership, or limited liability company or other entity is owned by one or more minority individuals and both the management and daily business operations are controlled by one or more minority individuals.

- A “minority individual” means an individual who is a citizen of the United States or a noncitizen who is in full compliance with United States immigration law and who satisfies one or more of the following definitions:
 - **African American** means a person having origins in any of the original peoples of Africa and who is regarded as such by the community of which this person claims to be a part.
 - **Asian American** means a person having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent or the Pacific Islands, including, but not limited to, Japan, China, Vietnam, Samoa, Laos, Cambodia, Taiwan, Northern Mariana, the Philippines, a U.S. territory of the Pacific, India, Pakistan, Bangladesh, or Sri Lanka and who is regarded as such by the community of which this person claims to be a part.

VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN, AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION

PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION
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- **Hispanic American** means a person having origins in any of the Spanish-speaking peoples of Mexico, South or Central America, or the Caribbean Islands or other Spanish or Portuguese cultures and who is regarded as such by the community of which this person claims to be a part.
- **Native American** means a person having origins in any of the original peoples of North America and who is regarded as such by the community of which this person claims to be a part or who is recognized by a tribal organization.

Small Business [2] means a business, independently owned or operated by one or more persons who are citizens of the United States or noncitizens who are in full compliance with United States immigration law, which, together with affiliates, has two hundred fifty or fewer employees, or average annual gross receipts of \$10 million or less averaged over the previous three years.

Women-owned Business [3] means a business concern that is at least fifty-one percent owned by one or more women who are citizens of the United States or noncitizens who are in full compliance with United States immigration law, or in the case of a corporation, partnership or limited liability company or other entity, at least fifty-one percent of the equity ownership interest is owned by one or more women who are citizens of the United States or noncitizens who are in full compliance with United States immigration law, and both the management and daily business operations are controlled by one or more women who are citizens of the United States or noncitizens who are in full compliance with United States immigration law.

(B) Other Federal Designations

Additionally, by providing the following information, I represent that this enterprise is a small business as defined by the **Code of Federal Regulations**, Title 13, Part 121, as appended - which contains detailed industry definitions and related procedures - and/or the characteristics of the enterprise's control, operation and/or ownership are accurately reflected in the information provided. *Check all that apply.*

Disabled Small Business Ownership [4]

Veteran Small Business Ownership [5]

5. Are you registering as a new vendor with the Purchasing Division?	No	<input type="checkbox"/> Yes
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6. Are you updating the information previously submitted?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
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7. Do you wish to receive access to the West Virginia Purchasing Bulletin ?	No	Yes
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If so, please include a check or money order in the amount of \$125.00, payable to the State of West Virginia.

**VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN,
AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION**

PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION
To Be Completed by the Vendor and Returned to the Purchasing Division

8. Are you completing this form to register a branch/division/subsidiary? | No Yes

If yes, please list the parent company's name, address, and FEIN.

Company Name: _____

Address: _____

FEIN: _____

9. Has the vendor done business under another name? If so, list the name and address under which the business was conducted.

Name

Street Address, City, and State

10. List the name, title, city and state of residence for all owners/officers.

If the vendor is an **individual**, list his or her name and city and state of residence, and, if he or she has associates or partners sharing in his or her business, list their names and city and state of residence. If the vendor is a **firm**, list the name and city and state of residence of each member, partner or associate of the firm. If the vendor is a **corporation** created under the laws of this state or authorized to do business in this state, list the names and city and state of residence of the president, vice president, secretary, treasurer and general manager, if any, of the corporation; and the names and city and state of residence of each stockholder of the corporation owning or holding at least ten percent of the capital stock thereof. Attach an additional sheet if space is needed.

Name

Position

City and State of Residence

If the vendor has only one owner/officer, list the name, position, and city and state of residence above and please initial here: _____

11. List the name and telephone number of one or more banking institutions to serve as reference for the vendor.

12. What is the latest Dun & Bradstreet number and rating on the vendor (if available)? _____

**VENDOR REGISTRATION AND DISCLOSURE STATEMENT AND SMALL, WOMEN,
AND MINORITY-OWNED BUSINESS CERTIFICATION APPLICATION**

PLEASE TYPE OR CLEARLY PRINT ALL INFORMATION
To Be Completed by the Vendor and Returned to the Purchasing Division

13. Is the vendor acting as an agent for some other individual, firm or corporation? If yes, attach statement of the principal authorizing such representation. No Yes

By signing below and submitting this form, the vendor certifies and acknowledges that: 1) it has obtained all licenses, certifications, and authorizations necessary to lawfully conduct business in the state of West Virginia; and 2) that the assertions made by completing this form and delivering it to the Purchasing Division are accurate and true in accordance with the applicable law and rules. As authorized agent of the vendor named herein, I do solemnly swear that the above information is true and complete, in accordance with **West Virginia Code §5A-3-12(e)**.

In the event that the vendor is applying for certification as a small, woman, or minority-owned business, the vendor's signature below further certifies that: 1) the state in which the vendor has its headquarters or principal place of business does not deny a like certification to a West Virginia based small, women-owned, or minority-owned business; 2) the state in which the vendor has its headquarters or principal place of business does not provide a preference to small, woman-owned, or minority-owned firms that is unavailable to West Virginia based businesses; and, 3) that it has read and understands this form, along with the law and rules governing certification as a small, women-owned, or minority-owned business.

Vendor Name (Printed)

Vendor Signature

Title

Date

**PURCHASING DIVISION
USE ONLY**

Vendor ID: _____

Action: _____

Date: _____

Entered by: _____

Part II: FOR STATE USE ONLY - To Be Completed by State Agency and Returned to Purchasing Division

1. Please provide a brief, but concise description of the goods and/or services the vendor is providing and the exemption code, if applicable.

2. Are the goods and/or services provided by this vendor competitive in nature? No Yes

3. Will the goods and/or services provided by this vendor exceed \$1,000? No Yes

State Agency Procurement Officer Signature *Date*

Telephone No. *FAX No.*

Return to: **WV Purchasing Division
Vendor Registration
2019 Washington Street, East
P.O. Box 50130
Charleston, WV 25305-0130**

VENDOR REGISTRATION INSTRUCTIONS

Responses are required in all sections, unless otherwise noted

- Section 1:** Enter landowner name, address, and telephone number on the appropriate lines. (Fax Number is optional)
- Section 2:** Check 'Individual' unless another classification is more appropriate.
- Section 3:** Enter social security number (second row) unless the landowner has an FEIN number (first row).
- Section 4:** Check appropriate box.
- Section 5:** Check appropriate box.
- Section 6:** Check appropriate box.
- Section 7:** Check appropriate box. (Optional)
- Section 8:** Check appropriate box and fill out information if needed.
- Section 9:** Enter N/A unless otherwise appropriate.
- Section 10:** Enter landowner name, position ('Owner' is permissible), and city and state of residence on the appropriate lines.
- Section 11:** List the name of the landowner's bank and bank phone number.
- Section 12:** Enter N/A unless otherwise appropriate.
- Section 13:** Check appropriate box.

The landowner must sign name, list title, and date the form.

Rev. 02/11

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INSTRUCTIONS