

Requisition

Supplier: MISCELLANEOUS 0000003680

 ***** CA 95825
 United States

email:

Ship To: RECEIVING
 10 COLLEGE PARKWAY
 FOLSOM CA 95630-6798

| | | |
|---|------------|-------------|
| Business Unit: GENFD | | OPEN |
| Req ID: | Date | Page |
| 0001049595 | 04/09/2024 | 1 |
| Requisition Name: 2024 - MISCELLENEOUS | | |
| Requester Victoire Chochezi | | |
| Requester Signature | | |
| Buyer: Brenda Haney | | |
| Approved: | | |
| Entered By: KRAVCHUA 09-APR-2024 | | |

| Line-Schd | Description | Quantity | UOM | Price | Extended Amt | Due Date |
|-----------|---|----------|-----|--------|--------------|----------|
| 1-1 | GUEST PRESENTER PEACE POLE EVENT APRIL 29, 2024 AT FOLSOM LAKE COLLEGE | 1 | EA | 300.00 | 300.00 | |

300.00 Sub-total
 0.00 Est. tax

Total Requisition Amount: 300.00

ERNEST UWAZIE
 8551 CASTLELYONS CT.
 ELK GROVE CA 95624

NOTE: VARIOUS ATTACHMENTS
 ATTACHMENT #1 - VENDOR PACKET
 ATTACHMENT #2 - W9
 ATTACHMENT #3 - FORM GS-79
 ATTACHMENT #4 - FORM GS-154

ATTACHMENT #2 - W9

ATTACHMENT #3 - FORM GS-79

ATTACHMENT #4 - FORM GS-154

| <u>BU</u> | <u>Acct</u> | <u>Fd</u> | <u>Org</u> | <u>Prog</u> | <u>Sub</u> | <u>Proj</u> | <u>Amount</u> |
|-----------|-------------|-----------|------------|-------------|------------|-------------|---------------|
| GENFD | 5100 | 12 | FL.VS.SEAP | 62111 | 00000 | 570B | 300.00 |

Purchases Charged to Catagorical Programs, Grants or Special Project.

Program Name: SEAP
 Project Grant: 570B
 Program Director: Calvin Monroe
 Program Goal: Speaker

| | | |
|---------------------------|---------------------------|---------------------------|
| Approval Signature | Approval Signature | Approval Signature |
|---------------------------|---------------------------|---------------------------|

VENDOR PACKET CHECKLIST

COMPLETE AND RETURN:

- Vendor Application
- Federal Tax Form W-9
- CA Tax Form(s) as applicable
- Insurance Certificate and Additional Insured Endorsements as applicable

RETURN THE ABOVE DOCUMENTS VIA EMAIL:

lrccdpurchase@losrios.edu

Please note that this application is to be used for goods and services providers. If your company is a building contractor, please register in Los Rios CCD's vendor portal.

Purchasing Revised 12/04/2020

Dear Vendor:

Welcome! Thank you for your interest in doing business with Los Rios Community College. In accordance with Federal and California state tax laws, backup withholding is required for certain payments to individuals and business entities. Following please find required forms for reporting and complete the appropriate form. Return to Los Rios Purchasing Department via email:

Attn: Purchasing Department
lrccdpurchase@losrios.edu

Internal Revenue Code, section 3406(a)(1)(a) requires Taxpayer Identification Number (TIN) *(24% withholding of payments to be made unless valid TIN provided)*.

California Revenue and Tax Code, section 18662 *(7% withholding to non-California individuals or business entities/corporations without valid TIN)*. Return the following to Los Rios Purchasing Department as noted above:

- **IRS [Form W-9](#)** required to report TIN ([Form W-9](#) instructions)
- **Foreign Vendors - IRS Form [W-8BEN](#), [W-81MY](#), [W-8ECI](#), [W-8EXP](#)**
- **[Form 590](#) - Nonresident Withholding Exemption** *(permanent place of business in California or qualified to do business through the California Secretary of State)*
- **[Form 587](#) – Nonresident Withholding Allocation Worksheet** *(you **do not** have permanent place of business in California, you are **not** qualified to do business through the California Secretary of State)*

If you completed any of the above forms and want to request a waiver or a reduced waiver, the following forms will need to be completed. Return the original form to the Franchise Tax Board to obtain a determination letter. Forward a copy of the determination letter to Los Rios Purchasing as noted above.

- **[Form 588](#) – Nonresident Withholding Waiver Request**
- **[Form 589](#) – Nonresident Reduced Withholding Request**

If we do not receive the completed IRS Form W-9, California Form 590 or 587 with a determination letter from the Franchise Tax Board, backup withholding at 24% for IRS and 7% for the State of California will begin.

Revised 3/24/21

LRCCD

VENDOR APPLICATION

Return signed completed form to Purchasing via email: lrccdpurchase@losrios.edu.

NAME: _____

| | |
|------------------------|---|
| NAME OF FIRM | FEDERAL ID# OR SOCIAL SECURITY # - / - - |
| MAILING ADDRESS | REMIT ADDRESS (if different) |
| PHONE | FAX |
| EMAIL | |

| WEBSITE | ORGANIZATION/REGISTRATION (Check all that apply) | | | | | | | | | | | | | | | |
|---|---|----------------|-------|--|--|--|--|--|--|--|--|--|--|--|--|-------------|
| AUTHORIZED COMPANY REPRESENTATIVES | Individual | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Name</th> <th style="width: 30%;">Title/Capacity</th> <th style="width: 50%;">Email</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> </tbody> </table> | Name | Title/Capacity | Email | | | | | | | | | | | | | Partnership |
| Name | Title/Capacity | Email | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | Non Profit | | | | | | | | | | | | | | | |
| | _____ Corporation (List State Incorporated) | | | | | | | | | | | | | | | |
| | Is business registered in the State of California? Yes No | | | | | | | | | | | | | | | |

| PROVIDE LIST OF COMMODITIES, EQUIPMENT, SUPPLIES and/or SERVICES | NAICS/COMMODITY CODE |
|--|----------------------|
| | |
| | |
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|---|--|---------------------|--------------------------|----------------------|--|
| VENDOR CERTIFICATION | OTHER BUSINESS INFORMATION | | | | |
| <p>I certify that all statements contained herein are correct. I understand that this information will be used as a basis for evaluating my request to receive bid invitations for purchases. I understand that being placed on the qualified vendor bid list does not in any way represent an endorsement of my firm by Los Rios, nor does it relieve my firm of providing bonds and insurances as required. I further agree to disclose any known or potential conflicts of interest relating to my business and Los Rios. I understand the requirements for fulfilling and invoicing orders. I further certify this firm is an equal opportunity employer.</p> <p>_____ INITIALS</p> | <table style="width: 100%;"> <tr> <td style="width: 50%;">Payment Terms _____</td> <td style="width: 50%;">Discounts Extended _____</td> </tr> <tr> <td colspan="2">Refund/Returns _____</td> </tr> </table> | Payment Terms _____ | Discounts Extended _____ | Refund/Returns _____ | |
| Payment Terms _____ | Discounts Extended _____ | | | | |
| Refund/Returns _____ | | | | | |
| | <table style="width: 100%;"> <tr> <td style="width: 33%;">SIGNATURE</td> <td style="width: 33%;">TITLE</td> <td style="width: 33%;">DATE</td> </tr> </table> | SIGNATURE | TITLE | DATE | |
| SIGNATURE | TITLE | DATE | | | |

INSURANCE REQUIREMENT FOR PERFORMING ON-SITE SERVICES FOR THE LOS RIOS COMMUNITY COLLEGE DISTRICT

All insurance policies shall include additional insured (AI) endorsement naming the Los Rios Community College District, its trustees, officers, employees, volunteers, agents, inspectors, project managers, consultants, their employees and each of them, **as additional insured**. Alternatively, policy can provide blanket AI endorsement referencing written contract.

The minimum insurance coverage to be obtained by the Vendor is as follows:

Commercial/Comprehensive General Liability Insurance (Insurance Services Organization, Inc. form GL-00-01, Ed. 11-89 or equivalent) (ISO CG 00 0 1):

- Bodily Injury and Property Damage Liability Insurance for Premises and Operations
- Personal Injury for Premises and Operations; Independent Contractors
- Incidental Contracts
- Contractual Liability
- Broad Form Comprehensive General Liability Endorsement (Insurance Services Organization, Inc. form GL-04-04, Ed. 5-81 or equivalent)
- Products and Completed Operations which shall be in the amount of not less than a combined single limit of One Million Dollars (\$1,000,000) per occurrence for one or more persons injured and property damaged on an occurrence form insurance policy. The aggregate limit of liability for products and completed operations shall not be less than Three Million Dollars (\$3,000,000) for Type A, Two Million Dollars (\$2,000,000) for Type B.
- Any combination of General Liability and Excess Liability Coverage can be combined to meet the Aggregate.

Business Automobile Liability Policy Insurance (Insurance Serving Organization, Inc. form CA 00 0 1 or equivalent):

- Protection against loss as a result of liability to others caused by an accident and resulting in bodily injury and/or property damage, arising out of the ownership or use of any automobile the limits of liability shall not be less than One Million Dollars (\$1,000,000) combined single limit each accident for bodily injury and property damage combined.

Workers' Compensation and Employers' Liability Insurance:

- The Vendor shall be a qualified self-insurer or shall carry full Workers' Compensation and Employers' Liability insurance coverage, either through the State Compensation Insurance Fund or a standard approved policy obtained from a licensed insurance carrier for all persons employed, either directly or through subcontractors, in carrying out the work under this Contract in accordance with the "Workers' Compensation and Insurance Act," Division IV thereof. Employers' limits of liability shall be the prevailing statutory limits of liability.
- If no (zero) employees, complete Sole Proprietor form

The Vendor shall provide a **Certificate of Insurance and required endorsements** to comply with this section at least 15 days prior to commencement of work under this contract. The certificate shall state that LRCCD will be given 30 days notice of any material change or cancellation in coverage.

Revised 12/04/20

Los Rios Community College District

TYPES OF CONTRACT SERVICE

Insurance Type*

- A. Specialized Services:
- Asbestos Abatement/Environmental/Air Quality
 - Food Services and Catering
 - Hazardous Waste Services
 - High Voltage Services
 - International Study Travel Abroad
 - Medical Services (including optical and laboratory)
 - Professional Services (Accountants, Actuaries, Architects, Attorneys, Engineers, Financial Services, Insurance, Surveyors, Technology/Cyber/Software as Service)
 - Special Events, Community Services, Transportation Services
 - Other (please specify)_____
- B. Building, Grounds and Maintenance Services:
- Building and Grounds Maintenance (Electrical, HVAC, painting, plumbing, roofing, etc.)
 - Elevator Maintenance
 - Groundskeepers
 - Janitor/Custodial
 - Tree Removal/Trimming
 - Roadway/Parking Lot Striping
- Repair, Installation, and Independent Contractors Services:
- Carpet Installation and Cleaning
 - Door and Window Services
 - Floor Installation, Cost Estimators, Schedule Consultants
 - Independent services contracts (grants writers, professional speakers, trainers, and facilitators, report writers, and evaluation/assessment reports)
 - Locksmith Services
 - Shower/Tub and Tile Repair
 - Garage Door Installation, Fence Repairs

*References Insurance Coverage and Limits

The above list is not all inclusive of contract services. The District reserves the right to change limit requirements based on specific services to be performed.

Los Rios Community College District

INSURANCE COVERAGE AND LIMITS

| Type of Contract | Comm'l General Liab. | Business Auto Liab. | Professional Liab. | Workers' Compensation |
|---|-------------------------|------------------------|-----------------------|--------------------------|
| A or B | √ | √ | | √ |
| Professional Service (Architects Engineers, doctors*) | √ | √ | √ | √ |

√ = Coverage normally required in contract situation

* = License required by governmental agency

| INSURANCE COVERAGE LIMITS | | | |
|--|-------------------------|---|--|
| Coverage | Basis | Type A | Type B |
| Commercial General Liability (CGL) (Additional Insured) | Occurrence Aggregate | \$1,000,000 \$3,000,000 | \$1,000,000 \$2,000,000 |
| Automobile Liability (AL) (Additional Insured) | Occurrence | \$1,000,000 | \$1,000,000 |
| Workers' Compensation (WC) Employers' Liability (EL) | Statutory Occurrence | Statutory Limit \$1 mil/\$1 mil /\$1 mil | Statutory Limit \$1 mil/\$1 mil /\$1 mil |
| Professional Liability (PL) Errors and Omission (E&O) | Aggregate | \$2,000,000 \$2,000,000 | N/A |
| **Technology E&O, PL (IT Consultant) | Occurrence Aggregate | \$2,000,000 \$2,000,000 | N/A |
| **Cyber Liability (Vendor) | Occurrence Aggregate | \$2,000,000 \$2,000,000 | N/A |
| Builders' Risk (BR) (Additional Insured Endorsement) | Occurrence | Completed Project Value | |
| Property (Installation Floater) Install/Delivered | Contract Value | Additional Insured or Loss Payee Full Replacement – No Coinsurance | |
| Hazardous Waste Hauling w/MCS 90 Filing (Additional Insured Endorsement) | Occurrence | \$5,000,000 | \$5,000,000 |
| Pollution/Environmental | Occurrence Aggregate | \$5,000,000 \$5,000,000 | \$1,000,000 \$2,000,000 |
| **Technology/Cyber for IT vendors that have access to private/personal information about the District, student, employee, etc. | | | |

The above list is not all inclusive of contract services. The District reserves the right to change limit requirement's based on specific services to be performed.

Invoice 101

Payable to:

Ernest Uwazie
8551 Castlelyons Ct.

Elk Grove CA 95624

Bill To: Folsom Lake College

Los Rios Community
College District
1919 Spanos Ct
Sacramento, CA 95825

Date

April 3, 2024

Instructions

| Description | Total |
|---|--------------|
| Guest Presenter Peace Pole Event April 29, 2024 At Folsom Lake College | \$300 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| Subtotal | |
| | |
| Total Due By 4.29.2024 | \$300 |

Thank you for your business!

916 743 8373 Tel: [Telephone]

Email: Ernestuwazie@yahoo.com

Quote Template for “Scope of Services”

| | |
|-----------------------------------|--|
| Name | Ernest Uwazie |
| Phone Number | 916 7438373 |
| Email Address | uwazieeee@csus.edu |
| Title of Event | Peace Pole launch |
| Date/ Time of Event | April 29, 2024, 12-2pm |
| Price/ Quote | \$300 |
| Description/ Scope of services | Guest lecture/panel presentation on peace and conflict resolution programs and impact. |



1919 Spanos Court, Sacramento, CA 95825
Purchasing Department
lrcdpurchase@losrios.edu

Sacramento City College American River College Cosumnes River College Folsom Lake College

CONFLICT OF INTEREST STATEMENT

This is to certify that the undersigned employee(s) has/have no economic interests which may foreseeably be materially affected by having participated in the development of the specifications for service, equipment and/or material represented by the referenced requisition.

*(Pursuant to District Regulation [R-8323](#) and District Policy [P-8611](#)
This form must be signed and submitted with the Approved Online Purchase Requisition for those transactions listed below.)*

**Sole Source Requests
Service Agreements (GS Form 78)
Selection Committee Recommendations (formal process)**

READ CAREFULLY BEFORE SIGNING:

Employee/Date

Selection Committee Member/Date

Requisition Number

Selection Committee Member/Date

Selection Committee Member/Date

Selection Committee Member/Date

Selection Committee Member/Date

Selection Committee Member/Date

| OFFICIAL USE ONLY: | |
|--------------------|--|
| PURCHASE ORDER# | |
| BUYER/DATE: | |

LOS RIOS COMMUNITY COLLEGE DISTRICT
Service Agreement Certification Form

Requisition No _____
 Description of Services _____

As of January 1, 2003, Education Code Section 88003.1 restricts the District's ability to contract for services. Before a requisition can be processed, the following certificate must be completed indicating that the required service meets the Ed Code criteria.

Section I

The requisition will not go forward for processing unless you answer yes to at least one of the questions below:

- | | Yes No |
|--|----------|
| 1. Is this a continuing Service Agreement that was in place before January 1, 2003? | 1. |
| 2. The Legislature has specifically mandated or authorized the service to be contracted out. | 2. |
| 3. The necessary services are either unavailable within the District workforce, cannot be satisfactorily performed by employees, or are very highly specialized. | 3. 4. |
| 4. The services are incidental to a contract for the purchase of real or personal property, for example a service contract for office equipment. | |
| 5. Contracting out is necessary to avoid a conflict of interest or other legal problem, or where an outside perspective is needed. | 5. 6. |
| 6. The service is needed to respond to an emergency. The contract shall be no longer than sixty days. | 6. 7. |
| 7. The contractor will provide equipment, materials, facilities or support services that could not feasibly be provided by District staff. | |
| 8. The services are so urgent, temporary or occasional that the delay in the District's hiring process would frustrate the purpose. | 8. |

Section II

If the services do not fall within one of the above exceptions, the requisition will not go forward unless you answer yes to all of the following questions:

- | | Yes No |
|--|-----------|
| 1. There clearly will be actual overall cost savings. | 1) a. |
| a. The District must consider the salaries and benefits of additional staff and the cost of additional space, equipment and materials. | b. |
| b. The District shall not include the District's indirect overhead costs, unless those costs would be exclusively caused by the work. | c. |
| c. The District shall include the District's costs of supervising, inspecting or monitoring the contractor. | |
| 2. The services are not being contracted out solely to save money. | 2. |
| 3. The contract does not cause the displacement of District employees. | 3. |
| 4. The savings must be large enough that market fluctuations will not tip the balance. | 4. |
| 5. The amount of savings must clearly justify the size and duration of the contract. | 5. |
| 6. The contract must be publicly bid. | 6. |
| 7. The contract includes specific qualifications of the staff that will perform the work and includes nondiscrimination provisions. | 7. 8. |
| 8. There is minimal risk of contractor rate increases. | 8. 9. |
| 9. The contract is with a firm. | 9. 10. |
| 10. The potential economic advantage of contracting out is not outweighed by the public interest in having the work done in-house. | |

If the services do not qualify under Section I or II, then the services must be completed by District staff and the requisition cannot be processed.

Certified by: _____
 (Dean or other Authorized Signature)

Date: _____

**LOS RIOS COMMUNITY COLLEGE DISTRICT
INDEPENDENT CONTRACTOR v. EMPLOYEE CHECKLIST**

The “ABC test” is required to determine if workers in California are employees or independent contractors for purposes of the Labor Code, the Unemployment Insurance Code, and the Industrial Welfare Commission (IWC) wage orders. Under the ABC test, a worker is considered an employee and not an independent contractor, unless the hiring entity satisfies **all three** of the following conditions:

| | | Yes | No |
|-----------|---|---|--|
| A. | <p>Is the worker free from the control and direction of the District in connection with the performance of the work?</p> <p>The District likely satisfies this condition if the District tells the worker what work product to provide, and the worker decides how to perform the work.</p> | <input type="checkbox"/> Continue to B | <input type="checkbox"/> Stop , this is an employee |
| B. | <p>Will the worker perform work that is outside the usual course of the District’s business?</p> <p>The worker will likely be considered an employee if the worker provides services in a role comparable to that of an existing employee.</p> <p>If the worker will be performing tasks of teaching, learning, or providing educational opportunities, please further consider the items below:</p> <ul style="list-style-type: none"> • The worker will likely be considered an employee if the worker will be actively involved in more than one semester of classes offered by the District. • The worker will likely be considered an employee if the task the worker will perform is essential to the District’s ability to offer a class or a particular educational opportunity. If the task that the worker will perform enhances the District’s level of instruction, the task is not “essential.” | <input type="checkbox"/> Continue to C | <input type="checkbox"/> Stop , this is an employee |
| C. | <p>Is the worker customarily engaged in an independently established trade, occupation, or business?</p> <p>The worker will likely be considered an employee if an individual’s work relies on a single employer.</p> <p>The independent business operation must actually be in existence at the time the work is performed.</p> | <input type="checkbox"/> “Yes” answers to all conditions A-C indicate an independent contractor relationship | <input type="checkbox"/> Stop , this is an employee |

If you believe that the individual qualifies as an independent contractor, submit a requisition, service agreement, this checklist, and any explanatory attachments. The contract will not be valid until a Purchase Order is issued, and no agreements should be made nor should work commence before that time. Due consideration should be given to all questions, since the penalty to the originating department for misclassification is approximately 50% of the contract amount.

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

| | | |
|--|--|--|
| Print or type. See Specific Instructions on page 3. | 1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) Ernest Uwazie | |
| | 2 Business name/disregarded entity name, if different from above. | |
| | 3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input checked="" 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"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) <i>(Applies to accounts maintained outside the United States.)</i> |
| | 3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/> | |
| | 5 Address (number, street, and apt. or suite no.). See instructions. 8551 Castlelyons ct | Requester's name and address (optional) |
| | 6 City, state, and ZIP code Elk Grove CA 95624 | |
| | 7 List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

| | | | | | | | | | | |
|--------------------------------|---|---|---|---|---|---|---|---|---|---|
| Social security number | | | | | | | | | | |
| 4 | 5 | 5 | - | 5 | 7 | - | 5 | 2 | 7 | 4 |
| or | | | | | | | | | | |
| Employer identification number | | | | | | | | | | |
| | | | - | | | | | | | |

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 for Part II, later.

Sign Here Signature of U.S. person EUU Date 3/24/24

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they