

LOS RIOS COMMUNITY COLLEGE DISTRICT

PURCHASING: (916) 568-3071 ACCOUNTING: (916) 568-3065

FAX: (916) 568-3145

PURCHASE ORDER NO

0001074345

PLEASE SEE REVERSE SIDE FOR SPECIAL INSTRUCTIONS, TERMS AND CONDITIONS.

Date 12/10/2013	Revision	Page 1
Payment Terms NET 30	Freight Terms Shipping Point	Ship Via Best Metho
Reference: 758075 DOWELLZ POONV	Location / Dept 04ASPH128	

Vendor: 0000034636
INTO THE WIND
1408 PEARL ST.
BOULDER CO 80302

Phone: (303) 4495356

email: KITES@INTOTHEWIND.COM

Ship To: FOLSOM LAKE COLLEGE
RECEIVING
10 COLLEGE PARKWAY
FOLSOM CA 95630
United States

Bill To: 1919 Spanos Court
Sacramento CA 95825-3981
United States

Tax Exempt?	N	Use Tax Applicable:	Y	Line-Sch	Item/Description	Quantity	UOM	PO Price	Extended Amt	Due Date
				1- 1	ITW RIVIERA HIGHLIGHTER DELTA 3612	1.00	EA	149.00	149.00	12/09/2013
				2- 1	DOUBLE LIFTER SLED 30 5041	1.00	EA	79.00	79.00	12/09/2013
				3- 1	THE CLAW 6567	1.00	EA	25.00	25.00	12/09/2013
				4- 1	9" HOOP SPOOL 1290	2.00	EA	16.50	33.00	12/09/2013
				5- 1	1000' 300-LB. DACRON KITE LINE 1441	1.00	EA	95.00	95.00	12/09/2013
				6- 1	1000' 200-LB. DACRON 143	1.00	EA	64.00	64.00	12/09/2013
				7- 1	15' RAINBOW FUZZY TAIL 6750	1.00	EA	18.00	18.00	12/09/2013
				8- 1	BLACK RIPSTOP TAPE 483	2.00	EA	2.00	4.00	12/09/2013

FREE SHIPPING

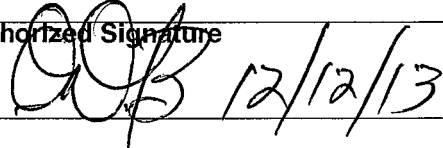
Sub Total Amount	467.00
Sales Tax Amount	0.00
Total PO Amount	467.00

<u>BU</u>	<u>Acct</u>	<u>Fd</u>	<u>Org</u>	<u>Prog</u>	<u>Sub</u>	<u>Proj</u>	<u>Amount</u>	<u>BYear</u>
GENFD	4300	12	FL.VI.AR03	19140	00000	700P	467.00	2014

Verification of this purchase order can be made using the Los Rios Community College District web site listed below. If you have any questions, please contact the Purchasing Office at (916)568-3071.

<http://www.losrios.edu/purchasing/povalidation>

All shipments, invoices, and correspondence must be identified with our Purchase Order Number. Overshipments will not be accepted unless authorized by Buyer prior to shipment.

Authorized Signature


Notice to vendor: You are responsible for delivering goods and delivery documents to the Receiving Department at the site. Failure to do so will delay payment processing. Vendor is responsible for obtaining verification of delivery by authorized Receiving Room personnel. Receipt of goods by other parties and failure to obtain authorized signatures may also delay payment. NOTE: PAYMENT TERMS NET 30 MATERIAL SAFETY DATA SHEETS (MSDS) must be provided with the delivery of product as required by law.

LOS RIOS COMMUNITY COLLEGE DISTRICT

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

PURCHASE ORDER TERMS AND CONDITIONS

1. **APPLICABLE LAW:** The contract resulting from this order shall be governed by the laws of the State of California
2. **COMPLETION OF ORDERS:** LRCCD reserves the right to withhold payment until order is completed.
3. **DISCOUNTS:** Please show cash payment discount offered on your invoice in connection with any discount offered, time will be computed from date of delivery of the supplies or equipment, or from date correct invoices are received in the office specified by LRCCD if the latter date is later than the date of delivery. Payment is deemed to be made for the purpose of earning discount, on the date payment is mailed or on behalf of LRCCD.
4. **INVOICES:** Invoices shall be prepared and submitted in duplicate unless otherwise specified. Invoices shall contain Purchase order number, date, description of items, sizes and quantities, unit prices, extended totals, place and date of delivery. Invoices or vouchers not on printed bill heads shall be signed by the CONTRACTOR or person furnishing the supplies or services. Every invoice shall be properly itemized. If LRCCD has not received billing for product or services within a one year period LRCCD will not be held responsible for satisfying the debt.
5. **CHANGES:** No change or modification in terms, quantities, or specifications may be made without express authorization in writing from the LRCCD Purchasing Office and signed by the parties hereto, and no oral understanding or agreement not incorporated herein shall be binding on any of the parties hereto. If unit cost of any item exceeds the amount shown by 10% or \$250.00 whichever is less do not ship. Contact LRCCD Purchasing at the phone number provided.
6. **BILL OF LADING:** If Bill of Lading is applicable to this order, send originals to "Ship to" address and duplicate Bill of Lading with invoices to "Bill to" address. All correspondence, invoices, bills of lading, shipping memos, packages, etc., must show purchase order number. If factory shipment, advise factory to comply.
7. **TRANSPORTATION CHARGES:** Invoices for prepaid transportation charges must be supported by original receipted expense bills.
8. **FOB POINT AND FREIGHT CHARGES:** Unless otherwise specified on this order, all items shall be delivered FOB Destination. No charge for delivery, drayage, express, parcel post, packing, cartage, insurance, license fees, permits, or for any other purpose will be paid by LRCCD unless expressly included and itemized in the order. Unless otherwise shown, on "FOB Shipping Point" transactions, CONTRACTOR shall arrange for lowest cost transportation, prepay and add freight to invoice and furnish supporting freight bills if the amount exceeds \$50.00. On "FOB Shipping Point" transactions, should any shipments under this purchase order be received by LRCCD in a damaged condition and any related freight loss and damage claims filed against the carrier or carriers be wholly or partially declined with the inference that damage was the result of the act of the shipper such as inadequate packaging or loading or some inherent defect in the equipment and/or material, CONTRACTOR on request of LRCCD shall at CONTRACTOR's own expense assist LRCCD in establishing carrier liability by supplying evidence that the equipment and/or materials was properly constructed, manufactured, packaged, and secured to withstand normal transportation conditions. Shipments that are California intrastate in nature and where freight is to be borne by LRCCD shall be tendered to carriers with written instructions that rate and charges may not exceed the lowest lawful rates on file with the California Public Utilities Commission.
9. **PATENT INDEMNITY:** The CONTRACTOR shall hold LRCCD, its officers, agents and employees harmless from alleged liability of any nature or kind, including costs and attorney fees and expenses, for infringement or use of any copyrighted or uncopyrighted composition, secret process, patented or unpatented invention, article or appliance furnished or used in connection with the contract or purchase order.
10. **TAXES:** Certain articles sold to LRCCD are exempt from certain Federal excise taxes. LRCCD will reimburse the CONTRACTOR for, or pay directly, all California State and local sales and use taxes applicable to this purchase.
11. **EQUAL OPPORTUNITY EMPLOYER:** The acceptance of this purchase order by a supplier of goods and services is a certification that such supplier complies with all provisions of executive order 11246 and is an equal opportunity employer.
12. **GENERAL SAFETY ORDERS:** All materials, supplies and services sold to LRCCD shall conform to the general safety orders of the State of California. All materials, except as otherwise specified, must be new and of the best quality of their respective kinds.
13. **INDEMNIFICATION:** CONTRACTOR shall indemnify, defend and hold harmless LRCCD, its trustees, officers, agents, employees and volunteers, from any and all claims, demands, suits, causes of action, damages, penalties, breaches of this agreement, infringement of patent rights, costs, expenses, violations of employee occupational health and safety laws, attorney fees, losses or liability, property damage, personal injuries to or death of persons, arising out of, alleged to have arisen out of, or relating in any way to CONTRACTOR's work to be performed under this agreement, except if caused solely by the negligence of LRCCD.
14. **TERMINATION:** LRCCD may terminate this agreement and be relieved of the payment of any consideration to CONTRACTOR should CONTRACTOR fail to perform the covenants herein contained at the time and in the manner herein provided. In the event of such termination LRCCD may proceed with the work in any manner deemed proper by LRCCD. The cost to LRCCD shall be deducted from any sum due the CONTRACTOR under this agreement and the balance if any, shall be paid the CONTRACTOR upon demand.
15. **ASSIGNMENT:** Without the written consent of LRCCD, this agreement is not assignable by CONTRACTOR either in whole or in part.
16. **PUBLIC WORKS PROJECTS:** CONTRACTOR must comply with Public Contract Code.
17. **CA LABOR CODE:** Pursuant to Section 1700, and following, the CONTRACTOR shall pay not less than the prevailing rate of per diem wages as determined by the Director of the California Department of Industrial Relations. Copies of such prevailing rate of per diem wages are on file at the Business Office of the Los Rios Community College District, 1919 Spanos Court, Sacramento, CA 95825. Those copies shall be made available to any interested party upon request. The CONTRACTOR shall forfeit, as penalty to the LRCCD, Fifty Dollars (\$50.00) for each calendar day or portion thereof, for each workman paid less than the stipulated prevailing rates for any work done under the contract by him/her or by any subcontractor under him, in violation of the provisions of such Labor Code.
18. **NOTICE:** Your employees may be exposed to hazardous substances during the course of their work while on LRCCD property. For additional information on the hazardous substances that your employees may be exposed to contact the LRCCD General Services Department at (916) 568-3048.
19. **INSURANCE:** CONTRACTOR shall, at all times, maintain in full force and effect the following insurance: Workers' Compensation, Commercial General Liability, Auto Liability, and Professional Liability if licensed professional. Policy limits for each shall be at least \$1,000,000 AND \$3,000,000 AGGREGATE for bodily injury, personal injury and property damage. Any combination of General Liability and Excess Coverage can be combined to meet the Aggregate. LRCCD shall be named as an additional insured on CONTRACTOR's policies. The CONTRACTOR 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.
20. **DISQUALIFIED EMPLOYEES:** CONTRACTOR shall ensure that persons who perform services on LRCCD property have not been convicted of any felony, or any controlled substance offense or any sex offense as those terms are defined by Education Code section 87008-87010. If LRCCD determines that any person employed by CONTRACTOR to work on LRCCD property is incompetent, unfaithful, intemperate, disorderly, abusive or is otherwise unsatisfactory, CONTRACTOR shall cause that employee to be removed from working on LRCCD property immediately, and that person shall not be employed again on LRCCD property.
21. **WORK AUTHORIZATION:** Prior to LRCCD's acceptance of this Agreement, CONTRACTORS who are not U.S. citizens must provide verification of (a) work authorization status from the appropriate U.S. Department of State; (b) a copy of their U.S. visa; (c) the number of days present in the U.S.; and (d) tax treaty status. LRCCD shall not make any payments to CONTRACTOR unless CONTRACTOR holds the appropriate U.S. visa. CONTRACTOR is responsible for ensuring they are in possession of the appropriate visa.
22. **WARRANTY:** CONTRACTOR expressly warrants that all materials, goods, equipment, services, and/or labor shall conform to the requirements set forth or incorporated into this order and any applicable industry standards or requirements, shall be merchantable and free from defects in workmanship, materials and/or design (including latent defects), and shall perform as specified. CONTRACTOR further warrants that all materials, goods, equipment, services, and/or labor will be fit and sufficient for the particular purposes intended by LRCCD. Unless agreed upon otherwise between LRCCD and CONTRACTOR, the warranty period shall be the longer of: (a) any express warranty included in this service agreement; (b) one year after the materials, goods, equipment, services, and/or labor are accepted by LRCCD; or (c) any warranty period provided under any applicable California law.

Los Rios Community College District

Page 1 of 1

Requisition

Req. No. 758075
P.O. NO.

Vendor Code	DATE <u>10/23/13</u> FLC BUSINESS SERVICES
Approved	VENDOR <u>INTO THE WINDOW 19 P 12:18</u>
Terms	ADDRESS <u>1408 Pearl St.</u>
F.O.B.	CITY <u>BOULDER</u> STATE <u>CO</u> ZIP <u>80302</u>
PHONE <u>800 541 0314</u> FAX _____	

DELIVERY INSTRUCTIONS	
<u>04 ASPH 128</u>	
Location Code	<u>FLC</u> <u>INNO</u>
College/District Location	Department
<u>INSTRUCTION</u>	<u>11-27-13</u>
Division	Date Required

ITEM	DESCRIPTION	ORDERED		AMOUNT	
		QUANTITY	UNIT	UNIT PRICE	TOTAL PRICE
*Use additional paper if necessary and please reference requisition number. DO NOT USE A SECOND REQUISITION.					
1	ITW 12' RIVIERA HIGHLIGHTER (#3610)	1		119.00	119.00
2	DOUBLE LIFTER SLED 30' (#5041)	1		79.00	79.00
3	KITE TIE DOWN	1		5.99 25.00	5.99 25.00
4	SPOOL (9') (#1290)	2		16.50	33.00
5	300# DACRON, 1000' feet (#1441)	1		95.00	95.00
6	200# DACRON, 1000' feet (#143)	1		64.00	64.00
7	15' RAINBOW FUZZY TAIL (#6750)	1		18.00	18.00
8	NYLON REPAIR TAPE (483) BLACK	2		2.00	4.00
9					
10				Sub 427	
11	FREE SHIPPING				11.00
12	SUBTOTAL				447.99
13					35.84
Purchases Charged to Categorical Programs, Grants or Special Projects				Sales Tax 36.30	
This purchase is in compliance with the requirements of _____				Total <u>483.83</u>	
Program Director/Coordinator Signature <u>[Signature]</u> For grants/special projects				Program Name <u>700P LOTTERY</u>	
Program Goal/Objective Number/Explanation <u>GIS projects w/ students</u>				Project/Grant Number _____	

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations and laws.

REQUESTED BY: [Signature] TYPED/PRINT DATE 10/23/13

REQUESTED BY: [Signature] SIGNATURE DATE 10/23/13

AUTHORIZED: [Signature] DEAN OR AUTHORIZED SIGNATURE DATE 10/29/13

APPROVED: [Signature] VICE PRESIDENT, ADMINISTRATION DATE 11/19/13

GENFD/ 4300 / 12 / FL-VI. ARO 3

Bus. Unit	Account *	Fund	Org	
19140	00000	2014	700P	\$ <u>483.83</u>
Program	Sub-Class	BY	Proj/Grnt	Amount
				483.83

Bus. Unit Account * Fund Org

Program Sub-Class BY Proj/Grnt Amount

* Asset Location - For equipment purchases over \$200 (Accounts 6490, 6495 and computers) complete the area below indicating the final location where equipment will be housed.

Location Code _____ Dept. _____

Building _____ Room No. _____

Instructions on Reverse



Into The Wind.com

1408 Pearl Street
Boulder, CO 80302 USA
800-541-0314

Invoice 720916 Page 1 of 1

Entered: 11/15/2013

Invoice Date: 12/31/-4714

Hold: Shipping Quote

INVOICE

Sold to: Customer #1282121
FOLSOM LAKE COLLEGE
LINDA SANTORO
10 COLLEGE PKWY
FOLSOM, CA 95630
(916)608-6700

Ship to: FOLSOM LAKE COLLEGE
LINDA SANTORO
10 COLLEGE PKWY
Folsom, CA 95630 Usa
(916)608-6700 x

NET 30 Due Date: 31-Dec--4714 Ship via: UPG

Message: Thank you for your order!

Item & Description		Ordered	B/O	Unit Price	Ext Price
655 KITE ANCHOR	Canceled	1	0	5.99	5.99
1290 9" HOOP SPOOL	Shippable	2	0	16.50	33.00
6567 THE CLAW	Shippable	1	0	25.00	25.00
3612 ITW RIVIERA HIGHLIGHTER DELTA	Shippable	1	0	149.00	149.00
5041 DOUBLE LIFTER SLED 30	Shippable	1	0	79.00	79.00
483-BLACK RIPSTOP TAPE	Shippable	2	0	2.00	4.00
1441 1000' 300-LB DACRON	Shippable	1	0	95.00	95.00
143 1000' 200-LB DACRON	Shippable	1	0	64.00	64.00
6750 15-FT RAINBOW FUZZY TAIL	Shippable	1	0	18.00	18.00

Gross	Discount	Sales Tax	Shipping	Order Total	Deposit	Balance Due	Terms
467.00	0.00	0.00	0.00	467.00	0.00	467.00	NET 30



Into The Wind.com
1408 Pearl Street
Boulder, CO 80302
USA



Have fun anywhere
the wind blows

800-541-0314

Order # 720916
Ship Method UPG

Ship To: FOLSOM LAKE COLLEGE
LINDA SANTORO
10 COLLEGE PKWY
Folsom, CA 95630 Usa
(916)608-6700 x



Into The Wind.com

1408 Pearl Street
Boulder, CO 80302 USA
800-541-0314

Invoice 720916 Page 1 of 1

Entered: 11/15/2013

Invoice Date: 12/31/-4714

Hold: Shipping Quote

INVOICE

Sold to: Customer #1282121
FOLSOM LAKE COLLEGE
LINDA SANTORO
10 COLLEGE PKWY
FOLSOM, CA 95630
(916)608-6700

Ship to: FOLSOM LAKE COLLEGE
LINDA SANTORO
10 COLLEGE PKWY
Folsom, CA 95630 Usa
(916)608-6700 x

NET 30

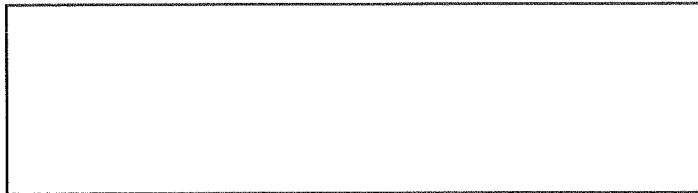
Due Date: 31-Dec--4714

Ship via: UPG

Message: Thank you for your order!

Item & Description		Ordered	B/O	Unit Price	Ext Price
1441 1000' 300-LB DACRON	Shippable	1	0	95.00	95.00
1290 9" HOOP SPOOL	Shippable	2	0	16.50	33.00
3612 ITW RIVIERA HIGHLIGHTER DELTA	Shippable	1	0	149.00	149.00
143 1000' 200-LB DACRON	Shippable	1	0	64.00	64.00
5041 DOUBLE LIFTER SLED 30	Shippable	1	0	79.00	79.00
483-BLACK RIPSTOP TAPE	Shippable	2	0	2.00	4.00
655 KITE ANCHOR	Shippable	1	0	5.99	5.99
6750 15' RAINBOW FUZZY TAIL	Shippable	1	0	18.00	18.00

Gross	Discount	Sales Tax	Shipping	Order Total	Deposit	Balance Due	Terms
447.99	0.00	0.00	0.00	447.99	0.00	447.99	NET 30



Into The Wind.com
1408 Pearl Street
Boulder, CO 80302
USA



Have fun anywhere
the wind blows

800-541-0314

Order # 720916
Ship Method UPG

Ship To: FOLSOM LAKE COLLEGE
LINDA SANTORO
10 COLLEGE PKWY
Folsom, CA 95630 Usa
(916)608-6700 x



LOS RIOS

COMMUNITY COLLEGE DISTRICT
 1919 Spanish Court □ Sacramento, CA 95825
 PURCHASING DEPARTMENT (916) 568-3071
 Fax (916) 568-3145 □ lrcdpurchase@losrios.edu

VENDOR APPLICATION

Return signed completed form to Purchasing via fax or email.

NAME

NAME OF FIRM <i>INTO THE WIND</i>	FEDERAL ID# OR SOCIAL SECURITY# <i>84 - 07995571</i>
--------------------------------------	---

MAILING ADDRESS <i>1408 PEARL ST BOULDER CO 80302</i>	REMIT ADDRESS <i>SAME</i>
--	------------------------------

PHONE <i>303 449 5356</i>	FAX <i>303 449 7315</i>	EMAIL <i>KITES@INTOTHEWIND.COM</i>
---------------------------	-------------------------	------------------------------------

WEBSITE <i>www.intothewind.com</i>	ORGANIZATION CLASSIFICATION (Check all that apply)
------------------------------------	---

AUTHORIZED COMPANY REPRESENTATIVES			Individual	MBE
Name	Title/Capacity	Email	Partnership	WBE
<i>SEAN HOBAN</i>	<i>CUSTOMER SERVICE REP</i>	<i>SEAN@INTOTHEWIND.COM</i>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>
			<input checked="" type="checkbox"/> <i>CO</i> Corporation (List State Incorporated)	<input type="checkbox"/>
			Contractor's License #	

PROVIDE LIST OF COMMODITIES, EQUIPMENT, SUPPLIES and/ or SERVICES AVAILABLE TO THE DISTRICT		
<i>KITES</i>		
<i>KITE LINE</i>		
<i>TAILS</i>		
<i>WIND ART</i>		

VENDOR CERTIFICATION	OTHER BUSINESS INFORMATION		
I certify that all statements contained herein are correct, 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. <i>S.M.H.</i> INITIALS	Payment Terms <i>NET 30</i>	Discounts Extended	<i>- N/A</i>
	Refund/Returns	<i>CSR</i>	<i>9-20-13</i>
	SIGNATURE	TITLE	DATE

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) INTO THE WINDS, INC	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" 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=\$ corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.) 1408 PEARL ST	Requester's name and address (optional)
	City, state, and ZIP code BOULDER CO 80302	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.

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

Social security number				
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> <td style="width: 25%;"></td> </tr> </table>				
Employer identification number				
<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 25%; text-align: center;">84</td> <td style="width: 25%; text-align: center;">-0999557</td> </tr> </table>	84	-0999557		
84	-0999557			

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).

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 ▶ **9-20-13**

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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.

