

LAS VIRGENES UNIFIED SCHOOL DISTRICT

Service/Independent Contractor - Information Form

STEP I – Employee Verification

Are you a part-time or full-time employee of the Las Virgenes Unified School District?

☐ YES ☐ NO

- ☐ If you responded yes, **STOP**, you cannot be hired as an Service/Independent Contractor. Have your school site/department representative contact Personnel.

- If you responded no, please continue to step II.

STEP II - CalPERS/CalSTRS

Are you or have you ever been a member of CalPERS or CalSTRS? ☐ NO ☐ YES

If you answered YES, which one? _____

If you check "Yes", you must complete the Employer Certification Form on page 20

Are you a retired member of -CalPERS or CalSTRS?

☐ NO ☐ YES *Be aware earnings will be reported.*

STEP III – Form W-9

As instructed by the Internal Revenue Service and the California Franchise Tax Board, the Las Virgenes Unified School District must obtain Taxpayer Identification Numbers for every person or entity (other than Corporations) that performs services for the District.

STEP IV– Proposal

All Service/Independent Contractors must provide a statement of work, “proposal”, detailing the services you or your organization will provide to the Las Virgenes Unified School District. The proposal must be dated and signed by the Service/Independent Contractor.

STEP V– Form -590

As directed by California Revenue and Taxation Code, Section 18662 the Las Virgenes Unified School District is required to withhold income or franchise tax on payment of California source income made to nonresidents of California

**Are you a resident of California, or
Do you have a permanent place of
business in California?**

☐ YES ☐ NO

- ☐ If you responded no, please complete Form 590 (<https://www.ftb.ca.gov/forms/2022/2022-590.pdf>).

All non-residents who respond no and who do not complete and return Form 590 will be subject to the seven percent (7%) tax withholding.

Signature

Date

Name of Independent Contractor
(Company of Individual)

Phone Number

**SERVICE/INDEPENDENT CONTRACTOR AGREEMENT
LAS VIRGENES UNIFIED SCHOOL DISTRICT**

District Use Only:

Purchase Order Number: _____

Agreement Number: _____

This agreement is made and entered into this _____ day of _____ 20____
between Las Virgenes Unified School District, hereinafter referred to as “**District**”- and
_____, herein referred to as “**Provider.**”

1. **PROVIDER.** Provider- is an service contractor, which may be a corporation, partnership or independent contractor. Neither- Provider, officers, agents, employees, nor sub-providers of Provider shall be considered as officers, agents, or employees of the District.

Provider _____

Contact _____

Telephone Number _____ Fax Number _____

Email Address _____

Street Address _____

City, State, Zip Code _____

License Number (if applicable) _____

Type of Business

☐

Individual/Sole Proprietorship

☐

Partnership

☐

Corporation

2. **NATURE OF RELATIONSHIP.** In performing all of the Services, Provider shall be, and at all times is, acting and performing- as an independent contractor with District, and not as a partner, coventurer, agent or employee of District, and nothing contained herein shall be construed to be inconsistent with this relationship of status. Except for any materials, procedures or subject matter agreed upon between Provider and District, Provider shall have complete control over the manner and method of performing the Services.

Provider understands and agrees to independent contractor status. Provider understands and agrees that the filing and acceptance of this Agreement creates a rebuttable presumption and that the Provider, officers, agents, employees, or sub providers of Provider are not entitled to coverage under the California Workers’ Compensation Insurance laws, Unemployment Insurance, or any other benefit normally conveyed to District Employees.

Provider will be responsible for payment of all Provider employee wages, payroll taxes, employee benefits and any amounts due for federal and state income taxes and Social Security taxes. These taxes will not be withheld from payments under this Agreement.

3. **SERVICES.** Provider- shall provide District with the services, which are described on the attached "Statement of Work" (the "Work"). The Statement of Work shall contain a timetable for completion of the work or -if the Work is an ongoing service, the Statement of Work shall set forth the mutually agreed schedule for providing such services. Provider shall use its best efforts to complete all phases of the Work according to such timetable. In the event there is any delay in completion of- the Work arising as a result of a problem within the control of District, Provider and District shall cooperate with each other to work around such delay. However, District shall not be responsible for any additional cost or expense to Provider as a result therein unless specifically agreed upon by the District in writing. In addition to the specifications and/or requirements contained in the Statement of Work and any warranty given by Provider hereunder the Statement of Work may set forth those performance criteria agreed between District and Provider whereby the District can evaluate whether Provider has satisfactorily completed the Work ("Performance Criteria").

Provider represents and warrants to the District, and District relies on such representation and warranty, that the Provider (including its employees and agents) has the necessary skills, competence and expertise to fully and completely perform the specialized services called for under this Agreement. The District and the Provider understand and agree that the Provider is responsible for the means and methods of performing these specialized services and accomplishing the results, deliverables, objectives and/or purposes specified and/or requested by the District pursuant to this Agreement.

Provider shall furnish all tools, equipment, apparatus, facilities, transportation, labor and material necessary to meet its obligations under this agreement. No substitutions of materials or services from those specified in this section shall be made without the prior written consent of the district.

TERM. The- term of this Agreement is for the period of _____, 20____through_____, 20____and shall be undertaken and completed in such sequence as to assure their full completion in accordance with the purposes of this Agreement.

4. **PAYMENT AND EXPENSES.** All payments due to provider are set forth in the "Schedule of Fees" attached hereto and shall be paid by the District within thirty (30) days of District's receipt of a proper invoice from Provider; which invoice shall set forth in reasonable detail the services performed. See section 18 for more details related to closure due to emergency.

5. **ASSIGNMENT AND SUBCONTRACTORS.** Provider shall not assign, subcontract, or transfer this Agreement or any rights under or interest in this Agreement without the written consent of the District, which may be withheld for any reason. Nothing contained herein shall prevent Provider from employing independent associates, subcontractors, and subconsultants as Provider may deem appropriate to assist in the performance of services herein, subject to the approval of District. Any attempted assignment, subcontract, or transfer in violation of this Agreement shall be void.

6. **TERMINATION OR AMENDMENT.** This Agreement may be terminated or amended in writing at any time by mutual consent of the parties hereto, or upon 30 days advance notice by either party. In the event of cancellation prior to completion of the specified services, all finished or unfinished documents, data, studies, and reports prepared by the

Provider's work under this Agreement shall, at the option of the District, become District property. The Provider shall be entitled to receive just and equitable compensation for any satisfactory work completed on such items.

The parties to this Agreement shall be excused from performance thereunder during the time and to the extent they are prevented from obtaining, delivering, or performing due to act(s) of God. Satisfactorily established that the non-performance is not due to the fault or neglect of the party not performing.

7. **WARRANTY.** Provider hereby warrants to District that the Work shall be performed in a professional and workmanlike manner consistent with the highest industry standards, for a period of one (1) year following completion of the Work. Provider shall correct or make arrangements to correct any breach of the warranty for the Work within ten (10) business days of notice from the District.

8. **ADDITIONAL WORK.** If changes in the Work seem merited by the Provider or the District, and informal consultations with the other party indicate that a change is warranted, it shall be processed by the District in the following manner:

- a) A letter outlining the changes shall be forwarded to the District by the Provider with a statement of estimated changes in fee and/or time schedule.
- b) An amended Agreement shall be prepared by the District and executed by both parties before performance of such services or the District will not be required to pay for the changes in the Statement of Work. Such amended Agreement shall not render ineffective or invalidate unaffected portions of this Agreement.

9. **NOTICE.** Any notice of instrument required to be given or delivered by this Agreement may be given or delivered by depositing the same in a United States Post Office, certified mail, return receipt requested, postage prepaid, addressed to:

Las Virgenes Unified School District
Attn: Business Services
Street: 4111 Las Virgenes Road
City: Calabasas
State, Zip: CA, 91302

Provider: _____
Attn: _____
Street: _____
City: _____
State, Zip: _____

Such notice or instrument shall be effective upon receipt thereof.

10. **COMPLIANCE WITH LAWS.** Provider hereby agrees that Provider, officers, agents, employees, and subproviders of Provider shall obey all local, state, and federal laws in the performance of this Agreement, including, but not limited to minimum wages and/or prohibitions against discrimination.

Provider, officers, agents, employees and/or sub providers of Provider shall secure and maintain in force, at Provider's sole cost and expense, such licenses and permits as are required by law, in connection with the furnishing of the Services, materials, or supplies necessary for completion of the Services described. Provider is responsible for all costs of clean up and/or removal of hazardous and toxic substances spilled as a result of Provider's services or operations performed under this Agreement.

11. PROFESSIONAL PERMITS/LICENSES. Provider and all Provider's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of services pursuant to this Agreement.

Provider shall be required to provide proof of license for all employees engaged in professionally licensed activities on behalf of the District. List name of employee and corresponding type of license below:

Employee Name	Type of License and License #
Employee Name	Type of License and License #

12. INSURANCE. Provider shall not begin work under this Agreement until Provider has obtained insurance required under this section and has submitted satisfactory proof of such insurance to the Authorized Representative of the District, and such insurance has been approved by the District (check all boxes that apply). Unless otherwise specified by District, required insurance coverage is as follows:

**If Provider is a partnership or corporation,
the Provider must show proof of Workers Compensation Insurance.**

☐ Workers' Compensation Insurance. Provider shall procure and maintain, during the life of this Agreement, Workers' Compensation Insurance to statutory limits, and Employer's Liability insurance with limits of \$1,000,000 per accident, \$1,000,000 policy limit for bodily injury by disease, \$1,000,000 policy limit each employee for bodily injury by disease to cover Provider's responsibility for injury or disease for all of its employees, including temporary or substitute employees where required by law, to be engaged in work related to the performance of this Agreement. In the case of any such work, which is sublet, Provider shall require the subprovider to provide comparable Workers' Compensation and Employer's Liability Insurance unless covered by the protection afforded by the Provider's Workers' Compensation Insurance and Employer's Liability Insurance policy.

☐ Commercial General Liability Insurance. Provider shall procure and maintain, during the life of this Agreement, Commercial General Liability Insurance written on an "occurrence" or "claims-made" basis with limits of:

	<u>Occurrence</u>	<u>Aggregate</u>
Individual/Sole Proprietorship:	\$ 300,000	\$ 600,000
Partnership or Corporation:	\$1,000,000	\$2,000,000
Other Special High Risk Activities:	To be determined	To be determined

If the Commercial General Liability coverage is written on a “claims-made” basis, the policy effective date shall precede the effective date of the Agreement, and the policy shall either be maintained for a minimum period of three (3) years, or be endorsed to contain an extended reporting period of three (3) years.

Any sub-provider employed in connection with the Services described in this Agreement shall maintain comparable insurance unless the Provider’s insurance covers the subprovider and its employees.

Provider’s and sub-provider’s insurance policies shall be primary and non-contributory to any insurance carried by LVUSD. Provider’s and sub-provider’s insurance policies shall include a waiver of subrogation in favor of the District. The Commercial General Liability policy, and if Automobile Liability Insurance is required, shall name the District as Additional Insured by way of an additional party/insured endorsement. Provider shall provide LVUSD a Certificate of Insurance along with a copy of the additional party/insured endorsement evidencing its compliance with the insurance required herein. The following must appear in the Certificate Holder box on the Certificate of Insurance and as the Additional Insured on the additional party/insured endorsement:

**Las Virgenes Unified School District (LVUSD), the Board, Employees and
Volunteers of the District, 4111 Las Virgenes Rd. Calabasas, CA 91302**

☐ Professional Liability (“Errors and Omissions”) Insurance. Provider shall procure and maintain during the life of this Agreement, Professional Liability (“Errors and Omissions”) Insurance with limits of \$1,000,000 per occurrence/\$2,000,000 aggregate. If the Professional Liability (“Errors and Omissions”) Insurance is written on a “claims-made” basis, the policy effective date shall precede the effective date of the Agreement, and the policy shall either be maintained for a minimum period of three (3) years, or be endorsed to contain an extended reporting period of three (3) years.

NOTE: All Professional Licensed Consultants or Agencies providing services to students must provide proof of Professional Liability and Molestation & Sexual Misconduct Coverage.

☐ Other Coverage as Dictated by the District. Provider shall procure and maintain, during the life of this Agreement, other insurance as follows:

	<u>Occurrence</u>	<u>Aggregate</u>
Automobile Liability (all owned, non-owned and hired)	\$ 300,000	\$ 500,000
Pollution/Environmental Liability	\$1,000,000	\$2,000,000
Professional Liability	\$1,000,000	\$2,000,000
Sexual Molestation and Abuse Liability	\$1,000,000	\$2,000,000

If Sexual Molestation and Abuse Liability coverage is included in the Commercial General Liability or Professional Liability policy of Provider, the policy shall not contain a sub-limit of insurance that reduces coverage to limits less than required above. Sexual Abuse and Molestation Insurance shall cover bodily injury, emotional distress, or mental anguish related to any claim, cause of action or liability associated with child molestation or sexual abuse. District must be named as additional insured. The coverage must contain a severability of interests/cross liability clause or language stating that

Provider's insurance shall apply separately to each insured against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability. If the Sexual Molestation and Abuse Liability coverage is written on a "claims-made" basis, the following shall apply: the retroactive date must be shown, and precede the date of Agreement or the beginning of the Agreement services; insurance must be maintained and evidence of insurance must be provided for at least three (3) years after completion of the Agreement services; if coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a retroactive date prior to the effective date of the Agreement, Provider must purchase an extended period of coverage for a minimum of three (3) years after completion of the Agreement services.

Provider shall provide thirty (30) days written notice to District of cancellation or reduction of coverage (10-day notice for non-payment of premium).

13. **SAFETY AND SECURITY.** Provider shall ~~be~~ responsible to ascertain from the District the rules and regulations pertaining to safety, security, and driving on school grounds, particularly when children are present.

Certain entities ~~that~~ contract with a school district are required to comply with Education Code section 45125.1 regarding fingerprinting requirements unless the District determines that the provider will have limited contact with students. **SCHOOL ADMINISTRATOR: check box that applies:**

☐ Provider is ~~is~~ required to comply with Education Code section 45125.1, fingerprint certification requirements, and each employee must submit to certification requirements.

Service Contractors and their employees who must be fingerprinted do so at their own cost (current costs run approximately \$75/person). See attached form.

☐ **For Professional Licensed Agencies Only** – By signing below, Provider agrees that all employees who will provide services to the District have received Department of Justice and FBI Clearances per Education Code, section 45125.1. Provider shall provide to the District a letter on their own letterhead listing the names of the individuals who have been cleared. The letter shall specifically indicate that the individuals have been cleared per Education Code, section 45125.1. In the event that agency receives a subsequent arrest report, notification must be provided to the District within 24 hours. Provider must notify District, and receive approval prior to services, should there be any changes to the list of employees who will provide services to the District. Any changes to the list of employees must be accompanied by a written statement indicating that the revised list of employees has been cleared per Education Code, section 45125.1.

Signed: _____ Name: _____
Title: _____ Date: _____

☐ Provider is not required to comply with Education Code section 45125.1, Fingerprint certification requirements.

Certain entities that contract with a school district may be required to comply with Education Code section 49406 regarding examination for tuberculosis unless the district determines that the Provider will not constitute a health hazard to students.

☐ Provider is required to comply with Education Code section 49406, Examination for tuberculosis requirements. Provider must cause to be on file with the District proof of a negative TB assessment, or a certificate from a physician showing the Provider, officers, agents, employees and/or subproviders of Provider have been examined and found free from active tuberculosis.

☐ Provider is not required to comply with Education Code section 49406, Examination for tuberculosis requirements.

15. **PROTECTION OF WORK AND PROPERTY.** Provider shall maintain at all times, as required by conditions and progress of work, all necessary safeguards for the protection of employees and the public. In an emergency affecting life and safety or work or of adjoining property, Provider is permitted, without special instructions or authorization from the District, to act at its discretion to prevent such threatened loss or injury.

16. **LAWS, VENUE, AND ATTORNEY FEES.** Provider hereby acknowledges and agrees that District is a public entity, which is subject to certain requirements and limitations. This Agreement and the obligations of District hereunder are subject to all applicable federal, state and local laws, rules, and regulations, as currently written or as they may be amended from time to time.

This Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Agreement, the action shall be brought in state or federal court situated in the County of Los Angeles, State of California. In the event of any such litigation between the parties, the prevailing party shall be entitled to recover all reasonable costs incurred, including reasonable attorney's fees, as determined by the court.

17. **INDEMNIFICATION.** Provider agrees to immediately defend, indemnify, and hold harmless District, its board, officers, agents, employees, and/or volunteers from any and all claims, demands, losses, damages and expenses, including legal fees and costs, or other obligations or claims arising out of any liability or damage to property, or any other loss, sustained or claimed to have been sustained arising out of activities of the Provider or those of any of its officers, agents, employees, or subcontractors of Provider, whether such act or omission is authorized by this Agreement or not. Provider shall also pay for any and all damage to the Property of the District, or loss or theft of such property, done or caused by such persons. District assumes no responsibility, whatsoever, for any property placed on District premises. Provider further agrees to waive all rights of subrogation against the District. The provisions of this Agreement do not apply to any damage or losses caused solely by the negligence of the District or any of its board, officers, agents, employees, and/or volunteers.

18. CLOSURE DUE TO EMERGENCY.

DUE TO THE EMERGENCY NATURE OF A NATURAL DISASTER, UNAVOIDABLE CRISIS OR A PANDEMIC, NOTICE MAY BE GIVEN AT WILL AND WITH NO FOREWARNING.

For any emergency school closure:

If Provider, in collaboration with District, remains open during an emergency and District agrees to their ability to continue to serve students appropriately as delineated in the Statement of Work, Provider shall receive payment, regardless of whether the District is open (services may be provided through distance learning if agreed to in advance by District).

Provider shall notify the District each week of any lost instructional minutes. Provider and District shall work collaboratively to determine the need for make-up days or service changes and shall work together to amend the Statement of Work paperwork as appropriate.

If Provider, as determined by the District, is unable to continue to serving students, Provider shall not be entitled to any payment.

19. NATURE OF AGREEMENT. This Agreement constitutes a binding expression of the understanding of the parties with respect to the services to be provided hereunder and is the sole contract between the parties with respect to the subject matter thereof. There are no collateral understandings or representations or agreements other than those contained herein.

In the event of any conflict, discrepancy, or ambiguity between the terms and conditions of this Agreement and any quote, estimate, proposal, terms and conditions, agreement or like document from the Provider, the parties agree that the terms and conditions of this Agreement shall take precedence, prevail, and govern.

20. INTERPRETATION AND PAROL EVIDENCE. This writing is intended by the parties as a final expression of their agreement concerning the matters contained herein, and is also intended as a complete and exclusive description of the terms of their agreement. No course of prior dealings between the Parties and no usage of the trade shall be relevant to supplement or explain any term used in this Agreement. Acceptance or acquiescence in a course of performance rendered under the Agreement shall not be relevant to determine the meaning of this Agreement even though the accepting or acquiescing party has knowledge of the nature of the performance and opportunity for objection.

21. WAIVER. No claim or right arising out of a breach of this Agreement can be discharged in whole or in part by a waiver or renunciation of the claim or right unless such waiver is in writing.

22. SEVERABILITY. It is intended that each paragraph of this Agreement shall be treated as a separate and divisible, and in the event that any paragraphs are deemed unenforceable, the remainder shall continue to be in full force and effect so long as the primary purpose of this Agreement is unaffected.

23. ARBITRATION. Any dispute arising under this Agreement, including, without limitation, all disputes relating in any manner to their performance or enforcement of this Agreement shall be resolved by arbitration in Los Angeles County pursuant to the rules of the American Arbitration Association (AAA), as amended or as augmented in this Agreement (the "Rules"). Arbitration shall be initiated as provided by the Rules, although the written notice to the other

party initiating arbitration shall also include a description of the claim(s) asserted and the facts upon which the claim(s) are based. Arbitration shall be final and binding upon the parties and shall be the exclusive remedy for all claims subject hereto, including any award of attorneys' fees and costs. Either party may bring an action in court to compel arbitration under this Agreement and to enforce an arbitration award. All disputes shall be decided by a single arbitrator. The arbitrator shall be selected by mutual agreement of the parties within 30 days of the effective date of the notice initiating the arbitration. If the parties cannot agree on an arbitrator, then the complaining party shall notify the AAA and request selection of an arbitrator in accordance with the Rules. The arbitrator shall have only such authority to award equitable relief, damages, costs, and fees as a court would have for the particular claim(s) asserted. In no event shall the arbitrator award punitive damages of any kind. The parties acknowledge that one of the purposes of utilizing arbitration is to avoid lengthy and expensive discovery and allow for prompt resolution of the dispute. The arbitrator shall have the power to limit or deny a request for documents or a deposition if the arbitrator determines that the request exceeds those matter, which are directly relevant to the claims in controversy. The document demand and response shall conform to Code of Civil Procedure section 2031. The deposition notice shall conform to Code of Civil Procedure section 2025. The parties may make a motion for protective order or motion to compel before arbitrator with regard to the discovery, as provided in Code of Civil Procedure sections 2025 and 2031.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Signed by:

DISTRICT (School Site/Department)

PROVIDER

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

DISTRICT (District Office Approval)

Signature: _____

Name: _____

Title: _____

Date: _____

SCHOOL- LOCATION:_____

STATEMENT OF WORK (**Note: if work includes bringing live animals to campus then Exhibit A on page 22 must be completed**):

DESCRIPTION OF WORK:

(describe nature of work, number of days on campus per week, expected time spent in classroom, will work be done 1:1 with students, etc.)

IF A PARTNERSHIP OR COMPANY, PROVIDE THE NAMES OF **ALL** EMPLOYEES WHO WILL WORK AT THE DISTRICT:

WORK SCHEDULE:

(e.g. Every Tues from 10am - 1pm, or state specific date/time if a one-time event, etc.)

PERFORMANCE CRITERIA (IF APPLICABLE):

NOTICE TO CONSTRUCTION CONTRACTORS:

Pursuant to Labor Code § 1720 et. seq. “if” this work is considered a “Public Work” it is subject to the payment of prevailing wages if the total project costs is over \$15,000. Proof of a valid Contractor/Specialty license, DIR Registration, worker’s compensation and liability insurance is required before work starts. This statement applies to any employed subcontractor(s) or employee(s) that are hired to provide your services that may fall under this Labor Code.

SCHEDULE OF FEES:

Compensation for Services ☐ hourly ☐ daily ☐ project \$_____

Actual and Necessary Travel Expenses \$_____

Other Expenses \$_____

Total Amount Not to Exceed \$_____

Proper invoices are required. Receipts for expenses are required. Canceled checks are not acceptable as receipts.

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ^a Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. ☐ Other (see instructions) ^a	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
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 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 instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number								
				-				
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 on page 3.

Sign Here	Signature of U.S. person ^a	Date ^a

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

- 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, and
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

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

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the trust;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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

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

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

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

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a) 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947 The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, ² exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—A

bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1) M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

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 this page), 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 SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ 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 Regulations 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 Regulations section 1.671-4(b)(2)(ii)(B))	The trust

¹ List first and last names of all persons on 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 2.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries for 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.

YEAR

20 **Withholding Exemption Certificate**

CALIFORNIA FORM

590

(This form can only be used to certify exemption from nonresident withholding under California RUC Section 18662. This form cannot be used for exemption from wage withholding.)

File this form with your withholding agent.
(Please type or print)

Withholding agent's name

Vendor/Payee's name

Vendor/Payee's ☐ Social security number
☐ SOS. no. ☐ California corp. no. ☐ FEINNote:
Failure to furnish your
identification number will
make this certificate void.

Vendor/Payee's address (number and street)

APT. no.

Private Mailbox no.

Vendor/Payee's daytime telephone no.

City

State

ZIP Code

I certify that for the reasons checked below, the entity or individual named on this form is exempt from the California income tax withholding requirement on payment(s) made to the entity or individual. Read the following carefully and check the box that applies to the vendor/payee:

☐ **Individuals — Certification of Residency:**

I am a resident of California and I reside at the address shown above. If I become a nonresident at any time, I will promptly inform the withholding agent. See instructions for Form 590, General Information D, for the definition of a resident.

☐ **Corporations:**

The above-named corporation has a permanent place of business in California at the address shown above or is qualified through the California Secretary of State to do business in California. The corporation will withhold on payments of California source income to nonresidents when required. If this corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California, I will promptly inform the withholding agent. See instructions for Form 590, General Information E, for the definition of permanent place of business.

☐ **Partnerships:**

The above-named partnership has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The partnership will file a California tax return and will withhold on foreign and domestic nonresident partners when required. If the partnership ceases to do any of the above, I will promptly inform the withholding agent. Note: For withholding purposes, a Limited Liability Partnership is treated like any other partnership.

☐ **Limited Liability Companies (LLC):**

The above-named LLC has a permanent place of business in California at the address shown above or is registered with the California Secretary of State, and is subject to the laws of California. The LLC will file a California tax return and will withhold on foreign and domestic nonresident members when required. If the LLC ceases to do any of the above, I will promptly inform the withholding agent.

☐ **Tax-Exempt Entities:**

The above-named entity is exempt from tax under California or federal law. The tax-exempt entity will withhold on payments of California source income to nonresidents when required. If this entity ceases to be exempt from tax, I will promptly inform the withholding agent.

☐ **Insurance Companies, IRAs, or Qualified Pension/Profit Sharing Plans:**

The above-named entity is an insurance company, IRA, or a federally qualified pension or profit-sharing plan.

☐ **California Irrevocable Trusts:**

At least one trustee of the above-named irrevocable trust is a California resident. The trust will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required. If the trustee becomes a nonresident at any time, I will promptly inform the withholding agent.

☐ **Estates — Certification of Residency of Deceased Person:**

I am the executor of the above-named person's estate. The decedent was a California resident at the time of death. The estate will file a California fiduciary tax return and will withhold on foreign and domestic nonresident beneficiaries when required.

CERTIFICATE: Please complete and sign below.

Under penalties of perjury, I hereby certify that the information provided herein is, to the best of my knowledge, true and correct. If conditions change, I will promptly inform the withholding agent.

Vendor/Payee's name and title (type or print) _____

Vendor/Payee's signature ► _____

Date _____

Instructions for Form 590

Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

A Purpose

Use Form 590 to certify an exemption from nonresident withholding. Complete and present Form 590 to the withholding agent. The withholding agent will then be relieved of the withholding requirements if the agent relies in good faith on a completed and signed Form 590 unless told by FTB that the Form 590 should not be relied upon.

Important – This form cannot be used for exemption from wage withholding. Any questions regarding wage withholding should be directed to the California Employment Development Department.

Do not use Form 590 if you are a seller of California real estate. Sellers of California real estate should use Form 593-W, Real Estate Withholding Exemption Certificate and Waiver Request for Non-individual Sellers.

B Law

R&TC Section 18662 requires withholding of income or franchise tax on payments of California source income made to nonresidents of this state.

Withholding is required on:

- Payments to nonresidents for services rendered in California;
- Distributions of California source income made to domestic nonresident partners and members and allocations of California source income made to foreign partners and members;
- Payments to nonresidents for rents if the payments are made in the course of the withholding agent's business;
- Payments to nonresidents for royalties for the right to use natural resources located in California;
- Distributions of California source income to nonresident beneficiaries from an estate or trust; and
- Prizes and winnings received by nonresidents for contests in California.

For more information on withholding and waiver requests, get FTB Pub. 1017, Nonresident Withholding Partnership Guidelines, and FTB Pub. 1023, Nonresident Withholding Independent Contractor, Rent and Royalty Guidelines. To get a withholding publication see General Information G.

C Who can Execute this Form

Form 590 can be executed by the entities listed on this form.

Note: In a situation where payment is being made for the services of a performing entity, this form can only be completed by the performing entity or the performing entity's partnership or corporation. It cannot be completed by the performing entity's agent or other third party.

Note: The grantor of a revocable/grantor trust shall be treated as the vendor/payee for withholding purposes. Therefore, if the vendor/

payee is a revocable/grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors of a revocable/grantor trust are residents, no withholding is required. Resident grantors can check the box on Form 590 labeled "Individuals — Certification of Residency."

D Who is a Resident

A California resident is any individual who is in California for other than a temporary or transitory purpose or any individual domiciled in California who is absent for a temporary or transitory purpose.

An individual domiciled in California who is absent from California for an uninterrupted period of at least 546 consecutive days under an employment-related contract is considered outside California for other than a temporary or transitory purpose.

Note: Return visits to California that do not total more than 45 days during any taxable year covered by the employment contract are considered temporary.

This provision does not apply if an individual has income from stocks, bonds, notes, or other intangible personal property in excess of \$200,000 in any taxable year in which the employment-related contract is in effect.

A spouse who is absent from California for an uninterrupted period of at least 546 days to accompany a spouse who is under an employment-related contract is considered outside of California for other than a temporary or transitory purpose.

Generally, an individual who comes to California for a purpose which will extend over a long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident. For assistance in determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status, or call the Franchise Tax Board (FTB) at (800) 852-5711 or (916) 845-6500 (not toll-free).

E What is a Permanent Place of Business

A corporation has a permanent place of business in California if it is organized and existing under the laws of California or if it is a foreign corporation qualified to transact intrastate business by the California Secretary of State. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in California only if it maintains a permanent office in California that is permanently staffed by its employees.

F Withholding Agent

Keep Form 590 for your records. Do not send this form to the FTB unless it has been specifically requested by the FTB.

Note: If the withholding agent has received Form 594, Notice to Withhold Tax at Source, only the performing entity can complete and sign Form 590 as the vendor/payee. If the performing entity completes and signs Form 590 indicating that he or she is not subject to withholding, you must send a copy of Form 590 with Form 594 to the FTB.

For more information, contact the Nonresident Withholding Section. See General Information G.

The vendor/payee must notify the withholding agent if:

- The individual vendor/payee becomes a nonresident;
- The corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California;
- The partnership ceases to have a permanent place of business in California;
- The LLC ceases to have a permanent place of business in California; or
- The tax-exempt entity loses its tax-exempt status.

The withholding agent must then withhold. Remit the withholding using Form 592-A, Nonresident Withholding Remittance Statement, and complete Form 592, Nonresident Withholding Annual Return, and Form 592-B, Nonresident Withholding Tax Statement. Get Instructions for Forms 592, 592-A, and 592-B for due dates and other withholding information.

G Where to get Publications, Forms, and Additional Information

You can download, view, and print FTB Publications 1017, 1023, 1024, and nonresident withholding forms, as well as other California tax forms and publications not related to nonresident withholding from our Website at: www.ftb.ca.gov

You can also have nonresident withholding forms taxed to you by calling (800) 998-3676. To have publications or forms mailed to you or to get additional nonresident withholding information, please contact the Nonresident Withholding Section.

NONRESIDENT WITHHOLDING SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

Telephone: (888) 792-4900
(916) 845-4900 (not toll-free)
FAX: (916) 845-9512 (24 hours a day, 7 days a week)

Assistance for persons with disabilities:
We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments: TTY/TDD (800) 822-6268.

Asistencia bilingüe en español
Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

EMPLOYER CERTIFICATION OF INDEPENDENT ~~CONTRACTOR~~ STATUS ¹

Please Type or Print Legibly in Black Ink

INDEPENDENT CONTRACTOR /THIRD PARTY EMPLOYEE			
Name: (Last) (First) (Initial)			Federal Tax ID
THIRD PARTY FIRM (if applicable)			
Name:			
SERVICE TO BE PROVIDED			
Position Title (if applicable):			
Brief Description of Services:			
School Year(s) of Service:	FY	FY	FY
/	/	/	
EMPLOYER CERTIFICATION <i>I declare under penalty of perjury of the laws of the State of California that I have reviewed the appropriate legal and procedural guidelines pertinent- to the determination of Independent Contractor Status and, after analyzing the application of same to the position described above, conclude that the above identified individual qualifies for independent contractor status.</i> <i>I understand it is a crime to fail to disclose a material- fact or to make any knowingly false material statements for the purpose of altering a benefit administered by CalSTRS and it may result in up to one year in jail and fine up to \$5,000. Education Code §22010</i>			
Official's Title (Assistant Superintendent for Personnel or Legal Counsel)			
County		District	
Signature:		Date:	

Retain in Employee's File

¹ Also applies to an employee of a third party

ES732

ES-732 (Rev8/09)

EXHIBIT A
Las Virgenes Unified School District
Live Animal Hold Harmless and Indemnification ("Agreement")
For Contractor or Volunteer Use (Non-Employee Use)

Written permission from Las Virgenes Unified School District ("LVUSD") shall be required before Provider will be permitted to have any live animals (hereinafter called "LIVE ANIMALS") on school site.

Provider agrees that any bodily injury to any person present during time on campus, any property damage to any LVUSD property, any property damage to personal property of any person related to activity, or any disturbance caused by or in relation to the LIVE ANIMALS is the sole responsibility of the Provider and/or any vendor of Provider (of any tier) hired by Provider for the training, care and management of LIVE ANIMALS during the time on campus.

To the fullest extent permitted by law, Provider shall defend, indemnify and hold harmless LVUSD, its Governing Board, officers, agents, students, volunteers, independent contractors, and employees from and against any and all loss, costs, injury, expense, including legal fees, or other obligations or claims arising out of any liability or claim for personal injury, bodily injury to persons or damage to property or any other loss, sustained or claimed to have been sustained arising out of the activities involving the LIVE ANIMALS, where such act is authorized by this agreement or not; and the owner of the LIVE ANIMALS shall pay for any and all damage to the property of LVUSD, its Governing Board, officers, agents, employees, volunteers, and students, done or caused by the LIVE ANIMALS.

It is further agreed and understood that the indemnity required herein shall apply to any vendor or contractor (of any tier) hired by Provider for the training, care and management of LIVE ANIMALS during the time on campus.

Provider shall also pay for any and all damage to the property and equipment of LVUSD, done or caused, directly or indirectly, by LIVE ANIMALS.

| _____ -LVUSD assumes no responsibility for the health and safety of the animal, including
(Initial here) injury, illness, theft, runaway, or death of, any LIVE ANIMALS of LVUSD premises.

| _____ LVUSD is not responsible for the exercising, feeding, watering, or housing of the LIVE
(Initial here) ANIMALS.

| _____ -LVUSD is not responsible for any loss, damage, or theft of property associated with the
(Initial here) LIVE ANIMALS or for any other property placed on school premises.

| _____ LVUSD is not responsible for any waste from the LIVE ANIMALS. The owner of the LIVE
(Initial here) ANIMALS agrees to be responsible for clean-up.

| _____ Dog and Cat owners must provide proof of current vaccination records. Dog owners
(Initial here) must show proof of rabies vaccination. Attach vaccination record(s) to this agreement.

Provider shall procure and maintain during the life of this Agreement, General Liability Insurance with a \$1,000,000 per occurrence and \$2,000,000 Aggregate Limit of Liability for Bodily Injury and Property Damage, including Blanket Contractual Liability. Provider shall provide a certificate of insurance that names LVUSD as additional insured. The additional covered party/insured endorsement must be in the form of an Endorsement (Rider) attached to the Provider's Certificate of Insurance and must contain the following text:

Las Virgenes Unified School District (LVUSD), the Board, Employees and Volunteers of the District,
4111 Las Virgenes Rd., Calabasas, CA 91302

Provider further agrees to waive all rights of subrogation against the Las Virgenes Unified School District. The provisions of this Agreement do not apply to any damage or losses caused solely by the negligence of the School District or any of its agents or employees.

The undersigned at his/her own expense, cost and risk, shall defend any and all actions, suits or other proceedings that may be brought or instituted against the District, its Board, officers, agents, employees or volunteers, on any such claim, demand or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees or volunteers in any action, suit or other proceedings as a result thereof.

Depending upon the animal, Provider may be required to show proof one week prior to use that any and all Live Animals are free of zoonotic diseases.

LIST ANIMALS _____

AGREED, ACCEPTED AND SIGNED BY: _____

PROVIDER [name of owner or company]: _____

NAME [name of person in charge]: _____ TITLE: _____

SCHOOL LOCATION: _____ DATE: _____

ACTIVITY: _____

SCHOOL ADMINISTRATOR APPROVAL: _____

DISTRICT APPROVAL: _____