

NEW VENDOR APPROVAL AND SET UP

TO BE COMPLETED BY CITY EMPLOYEE

This form is required to establish a relationship with any new vendor. Payments will not be processed unless this form and all required documentation is submitted and approved.

Steps to be completed by CITY EMPLOYEE BEFORE a New Vendor is established.

- * Determine if the Vendor is NEW. Check with someone in Finance if you are unsure.
- * Determine if a Business License is required. The Fort Bragg municipal code requires a Business License when:
Work is being performed within the City limits, or
A service is being provided within the City limits.
If you are unsure check with someone in Finance.
You should also check with the City Clerk to determine if insurance is required.
- * If a business license is required communicate that requirement to the Vendor during the pricing stage so they know what is required of them.
- * Provide a Form W-9 to the Vendor

Steps to Establish a New Vendor Relationship:

NAME OF NEW VENDOR: _____

- * Complete this form and attach the following:

Completed Business License Application, with appropriate payment

OR:

Name of **CITY EMPLOYEE** Responsible for Establishing New Vendor

Form W-9 attached.

Business License Required; **OR**

Business License NOT Required

Exception: _____

Vendor Information Form Completed

NEW VENDOR INFORMATION FORM

TO BE COMPLETED BY VENDOR OR DESIGNEE

This form is required to establish a relationship with any new vendor. Payments will not be processed unless this form and all required documentation is submitted and approved.

NAME OF VENDOR _____

REMIT ADDRESS _____

CONTACT NAME _____

PHONE NUMBER _____ **EMAIL** _____

By signing below Vendor acknowledges that no payment was made to the City, City official, officer, or employee of the City in exchange of a sales or other type of business arrangement.

Vendor may not employ any City official, officer or employee in the performance of the Services or manufacture of products, nor may any official, officer or employee of City have a financial interest in this Vendor that would violate California Government Code §1090 et seq. Vendor and its employees hereby warrants that it is not now, nor has it been in the previous twelve (12) months, an employee, agent, appointee, or official of City. If Vendor was an employee, agent, appointee, or official of City in the previous twelve months, Vendor warrants that it did not participate in any manner in the forming of this Agreement.

AUTHORIZED SIGNATURE OF VENDOR:

DATE: _____

Finance Department Approval: _____
Date _____ Vendor # _____

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

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

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only one of the following seven boxes.		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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate		
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.		
	<input type="checkbox"/> Other (see instructions) ▶ _____		
	5 Address (number, street, and apt. or suite no.) See instructions.		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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* 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 for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

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

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, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, 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 entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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, 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



Finance Department
 416 N Franklin St
 Fort Bragg, CA 95437
 (707) 961-2825

TWO SIDED DOCUMENT
 Please complete both sides of this application.

APPLICATION FOR BUSINESS LICENSE

(Please Print All Information Clearly. We accept Cash/Check only for taxes & Fees)

Start Date _____

BUSINESS LOCATION

Business Name: _____

Business Location _____ Check One: upstairs _____ downstairs _____

City _____ **St** _____ **Zip** _____

Business to be conducted from: Home _____ Garage/Shop/Accessory Structure _____ Commercial Structure _____

Previous Use At this Address: _____

Tools, chemicals, and/or equipment to be used in Business: _____

BUSINESS CONTACT

Business Mailing Address: _____

City _____ **St** _____ **Zip** _____

Business Phone: _____ Email: _____

OWNER INFORMATION (Please list all owners / members / corporate officers / board members)

*If more than four individuals, please attach a separate sheet of paper.

1) Owner Name: _____ ID #: _____

Residential Address: _____

City: _____ State: _____ Zip: _____

Phone No: _____ Date of Birth: _____

2) Owner Name: _____ ID #: _____

Residential Address: _____

City: _____ State: _____ Zip: _____

Phone No: _____ Date of Birth: _____

3) Owner Name: _____ ID #: _____

Residential Address: _____

City: _____ State: _____ Zip: _____

Phone No: _____ Date of Birth: _____

4) Owner Name: _____ ID #: _____

Residential Address: _____

City: _____ State: _____ Zip: _____

Phone No: _____ Date of Birth: _____

City Use Only

Customer No. _____

License No. _____

Business Type _____

Business License Fee _____

Tax \$ _____

Fee \$ _____

State \$ **\$4.00**

Total: \$ _____

(cash or check only)

BUSINESS INFORMATION

1. Is this a: (circle one) 1)New Business 2)Owner Change 3)Name Change 4)New Location 5)Renewal

2. Type: 1) Retail 2)Wholesale 3) Service 4) Professional Service 5) Contractor 6) Manufacturer 7) Other _____

2A. Merchandise Sold: _____ and/or Services Rendered: _____

3. Legal Status: Sole Proprietor / Partnership / Corporation / Association / Non-Profit Corporation

3A. Partnership/Corporation/LLC # (if applicable): _____

(list board members on page one under Business Owner Information)

4. Tax ID number (FEIN or Social Security No.):

5. Does your business have employees? 1) Yes 2) No 3) Not currently, but plan to hire.

5A. If you answered 1 or 3, please provide your State Employer Identification No (SEIN)

SEIN: _____ (For more information, see instruction page)

6. Does your business sell tangible products? 1) Yes 2) No

6A. If yes, please provide your CA Retail Sales Tax Number. (also called BEAN or "Resale Number")

Retail Sales Tax Number: _____ (For more information, see instruction page)

Required: (The State of California requires many businesses and professions to have a license issued by the Department of Consumer Affairs. For a listing of required businesses & professions please visit the Dept. of Consumer Affairs online at "http://www.dca.ca.gov")

7. CA State License Number: _____

OR: State Contractor Number: _____

OR: I certify that I am exempt from State Licensing Requirements _____ Initial _____

8. Does your business sell food or food products? 1) Yes 2) No

8A. If yes, please provide health permit no.: _____ AND attach copy of health permit.

9. Does you business manufacture and/or sell alcohol? 1) Yes 2) No 3) License Pending

9A. If yes, provide license # _____ AND attach copy of license.

I hereby certify under penalty of perjury that the foregoing statements contained in this application are true and correct to the best of my knowledge and belief and that the business identified in this application will be conducted in accordance with the provisions of zoning and sign ordinances contained in the Fort Bragg Municiple Code.

Signed and Dated _____ Signature _____ Date _____

CERTIFICATION OF STATE & FEDERAL STORMWATER CONTROL REQUIREMENTS

Businesses located inside the City Limits must complete

1. Primary Standard Industry Code (SIC) # _____

Must provide 4-digit SIC. See: https://www.naics.com/code-search/

2. Check and complete all that apply:

[] This business is subject to the California Industrial General Permit; we have obtained coverage for our operations and continually implement the requirements of this permit coverage. (Complete A & B below)

A. Primary Business Activity _____

B. Industrial General Permit Waste Discharge Identification (WDID) # _____

[] This business is NOT subject to the California Industrial General Permit.

[] I need more information to determine whether this business is subject to the California Industrial General Permit.

I certify that our facility prevents potential pollutants from being discharged from our business location.

Signed and Dated _____ Signature _____ Date _____

List Board Attached YES / NO

Check all needed: FEIN _____ SEIN _____ BEAN _____

FD # _____

ABC# _____

SIC# _____ (All businesses in City)

WDID#: _____

Application for Business License- Page Three

Based on your type of business operation - Complete one of the following: (First year based upon estimate)

To be used by First Time Applicants (not for renewals)

Business License Tax Table	
Up to \$ 4,999	\$ 10.00
\$ 5,000 to \$ 29,999	\$ 30.00
\$ 30,000 to \$ 199,999	0.10 % of Gross Rcpts (Gross Rcpt x 0.001)
Over \$ 200,000	\$ 200.00 plus 0.04% of amount over \$ 200,000 [\$ 200 + (0.0004 x amount over \$ 200,000)]

A. Retail Sales, Services, Professionals, Contractors Etc. located in the City of Fort Bragg.

Estimate Gross Receipts Year 20____ : \$ _____

- | | | |
|--|-----------------|---|
| 1. Tax Based on Estimate Gross Receipts: | \$ _____ | See Business License Tax Table |
| 2. Business License Fee: | \$ 87.00 | |
| 3. State Mandated Fee: | \$ 4.00 | |
| Total Due (Add lines 1 + 2 +3): | \$ _____ | <u>Payment by Cash or Check only</u> |

B. Home Based Businesses in the City of Fort Bragg.

Estimate Gross Receipts Year 20____ : \$ _____

- | | | |
|--|-----------------|---|
| 1. Tax Based on Estimate Gross Receipts: | \$ _____ | See Business License Tax Table |
| 2. Business License Fee: | \$ 58.00 | |
| 3. State Mandated Fee: | \$ 4.00 | |
| Total Due (Add line 1 + 2 +3): | \$ _____ | <u>Payment by Cash or Check only</u> |

C. Business Outside City, (providing Services inside the City of Fort Bragg).

Estimate Gross Receipts Year 20____ : \$ _____

- | | | |
|--|-----------------|---|
| 1. Tax Based on Estimate Gross Receipts: | \$ _____ | See Business License Tax Table |
| 2. Business License Fee: | \$ 58.00 | |
| 3. State Mandated Fee: | \$ 4.00 | |
| Total Due (Add line 1 + 2 +3): | \$ _____ | <u>Payment by Cash or Check only</u> |

Employee Formula (for Category D & E Below – ONLY)	
First Person (including owners)	\$ 50.00
Next Five Employees	\$ 5.00 each
All additional employees	\$ 2.00 each

D. Wholesale manufactures, Common Carriers, Utility Company, Lumber brokers in the City of Fort Bragg.

Estimate Gross Receipts Year 20____ : \$ _____

- | | | |
|-------------------------------------|-----------------|---|
| 1. Tax Based on Number of Employee: | \$ _____ | See Business License Tax Table |
| 4. Business License Fee: | \$ 87.00 | |
| 4. State Mandated Fee: | \$ 4.00 | |
| Total Due: | \$ _____ | <u>Payment by Cash or Check only</u> |

E. Wholesale Manufacturers, Common Carriers, Utility Companies, Lumber Brokers not in the City of Fort Bragg.

Estimate Gross Receipts Year 20____ : \$ _____

- | | | |
|--------------------------------------|-----------------|---|
| 1. Tax Based on Number of Employees: | \$ _____ | See Business License Tax Table |
| 5. Business License Fee: | \$ 58.00 | |
| 5. State Mandated Fee: | \$ 4.00 | |
| Total Due: | \$ _____ | <u>Payment by Cash or Check only</u> |

All Other Business Types

*** State Mandated Disability Access & Education Fee of \$4.00 will be added to business rate below:**

F. **Vehicle Delivery Businesses:** (Flat Rate or based on Gross Receipts, complete A above) Flat Rate \$ 50.00 per year + fee + \$4.00
Peddler: (regular route with truck) Flat Rate \$ 75.00 per year + \$4.00
Peddler: (Solicitor peddling goods & wares from a temporary location \$20.00 per day) No. Days _____ x \$20.00 + \$4.00
TOTAL DUE _____

Taxi (First Vehicle) Flat Rate \$ 245 +DOJ fees+ \$4.00
Taxi (Additional Vehicles \$10.00 Each) No. Vehicles _____ x \$10.00 \$ _____

One Time Jobs (under \$2,000) TOTAL DUE: _____
 Flat Rate \$ 20.00 + 4.00 = \$24.00

Junk Dealer Flat Rate \$ 75.00 per year + \$4.00
Pawnbroker Flat Rate \$100.00 per year + \$4.00

Non-Profit Organizations Total Due: \$ 45.00 + \$4.00
(must provide proof of nonprofit status and list of officers)

Other Business Fees

Business Transfer Fee - Change of Owner Flat Rate \$ 78.00
Change of Business Location Flat Rate \$ 92.00
Business License Name Change Flat Rate \$ 13.00
Duplicate License Fee Flat Rate \$ 10.00
Expedited License Fee (2 days or less) \$ 149.00

CITY USE ONLY	
Local Agency Approvals	
Issuance of the herein referenced business license is hereby approved pursuant to and/or with the following conditions:	
_____	_____
Community Development Department	Public Works Department

CITY OF FORT BRAGG
BUSINESS LICENSE INFORMATION/DEFINITIONS
Fort Bragg Municipal Code
Title 5 Business Licenses and Regulations

PURPOSE:

This explanation is a summary designed to assist persons in completing an application for business license. It is NOT intended to be an exact copy of the Ordinance. Copies of Ordinances are available at City Hall or on the City website at <https://www.codepublishing.com/CA/FortBragg/>.

(Title 5 – Business Licenses and Regulations)

LICENSE REQUIRED:

It is unlawful for any person to transact and carry on any business, trade, or profession without first having procured a license from the City to do so. **All business licenses expire on December 31st and must be renewed annually. Renewal notices are mailed at the beginning of each year.**

BUSINESS LICENSE ISSUANCE REQUIREMENTS:

Business Licenses are issued following clearance by Community Development personnel. The Community Development Department will check for Zoning regulations & Code requirements.

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Please contact the following for compliance with other Code Requirements:

- The Fort Bragg Fire Protection Authority, (707) 961-2830
- The Mendocino County Building Department, (707) 964-5379
- The Mendocino County Health Department (707) 964-4713
- The Mendocino County Business License Department (707) 234-6875

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INSTRUCTIONS OF CALCULATING BUSINESS LICENSE TAX & OTHER FEES

GROSS RECEIPTS:

Generally, the term “gross receipts” includes the total amount of the sale, service or transaction without deductions for any costs or other expenses. **The following are excluded from “gross receipts”:**

- (1) cash discounts taken on sales;**
- (2) credit allowed on saleable trade-in property;**
- (3) sales or use tax paid by purchaser;**
- (4) refund of cash or credit;**
- (5) amounts collected for others as agent or trustee, to the extent paid to the person for whom collected.**

AVERAGE NUMBER OF EMPLOYEES:

The average number of persons employed daily in the licensee’s business during the previous year, is determined by adding the total number of employees on the fifteenth day of each month, or on the day of the mid-month payroll period, and each of the preceding twelve months, and dividing the total by twelve.

LICENSE - TRANSFERRING LOCATION OR OWNERSHIP:

Transferring of the Business to a new owner shall be reported to the City on the application form and a fee shall be charged for transferring the license to a new ownership. Any person wishing to transact or carry on business at a place other than previously designated or where the location or type of the business is changed shall notify the City as to the change by completing the application form, and a fee shall be charged for amending the license. (See fee list on page 4.)

MANDATED STATE FEE – SB-1186 requires a four dollar (\$4.00) fee on all business license applications to increase disability access and compliance with construction-related accessibility requirements.

