BUSINESS LICENSING SERVICES AGREEMENT

I. Parties and Contact Information

This Business Licensing Services Agreement ("Agreement") is entered into between the parties identified below:

	State of Washington Department of Revenue Business Licensing Services	City of Sequim
	("Revenue")	("Partner")
Mailing Address	PO Box 47475 Olympia, WA 98504-7475	152 W Cedar Street Sequim, WA 98382
Delivery Address	6500 Linderson Way SW, Ste 102 Tumwater, WA 98501	152 W Cedar Street Sequim, WA 98382
Contact Person:	Maria Moore Phone: (360) 705-6601 FAX: (360) 705-6699 E-Mail: mariam@dor.wa.gov	Karen Kuznek-Reese Phone: (360) 683-4139 FAX: _____ E-Mail: kkuznek-~~reese@ci.sequim.wa.us~~ @sequimwa.gov

II. Purpose

The purpose of this Agreement is to establish the terms under which the Business Licensing Services (BLS) program of the Department of Revenue will act as Partner's agent for the purpose of collecting, processing, and disbursing information, licenses, and fees related to Partner's licensing or other regulatory activities, hereafter referred to as Confidential Licensing Information. Partner retains all power and authority over its business licensing and other regulatory activities except as expressly delegated to Revenue under this Agreement.

III. Effective Date

This Agreement is effective as of *(check **one**)* : ☐ (mm/dd/yyyy).

☒ the date of the last signature of the parties.

IV. Services Provided by Revenue

Revenue will perform the services identified in this Section IV using best efforts in a manner determined by Revenue in good faith to be appropriate considering objectives, costs, and effectiveness.

- Distribute and process initial and renewal internet and/or paper-based applications for Partner's business licensing and/or other regulatory activities.
- Collect and process license fees and licensing information received from applicants and licensees. Disburse collected fees as directed by Partner.
- Issue Business License with Partner's license endorsement as authorized by Partner.

- Provide routine reports on Partner's business licenses as requested by Partner, which may include daily lists of new business applications and renewals, fees processed each day, weekly list of pending accounts, and lists of businesses for which fees have been transferred.
- Maintain electronic or microfilm images of all paper documents and electronic representations of electronic filings received by Revenue from applicants and provide copies or certified copies as requested.
- Maintain a database containing information received from applicants and licensees (the BLS Database).
- Provide technical assistance to establish and configure appropriate BLS Database access and secure access for Partner staff.
- Provide initial training to Partner staff in the use of the BLS Database, and ongoing training to address changes to the BLS database/access protocols or in Partner staff. Training will occur at Partner's location, over the telephone, or online, as agreed upon by the parties.
- Effect reasonable modifications in the BLS system, database, process, or forms to accommodate Partner's licensing or other regulatory requirements. Revenue will consult with Partner in evaluating alternatives and determining the most feasible and timely means of achieving Partner objectives.
- Timely notify Partner of other modifications to the BLS system, database, process, or forms, including modifications accommodating other BLS partners.

V. Partner Obligations

- Timely provide Revenue with all information requested to implement Partner's participation in the BLS program.
- Follow all requirements identified by Revenue as necessary for participation in the BLS program, including using :
    - The Business License Application and other forms and processes established by Revenue;
    - The "Business License" document for proof of licensure under Partner's licensing or regulatory program.
    - The Unified Business Identifier (UBI) number to identify licensees and license accounts in all communications with Revenue.
- Obtain and maintain at its own cost, all necessary equipment and on-line services required at Partner's business location(s) to support Partner's access into and use of the BLS Database. End-to-end testing will take place until such time as Revenue is satisfied.
- Ensure Partner Licensing and Information Technology staff are available to respond promptly to Revenue. Partner staff will be knowledgeable of Partner operations and/or technology and be able to assist Revenue staff with process improvements and/or troubleshooting.
- Provide timely advance notice to Revenue of potential changes to Partner business licensing requirements, fees or processes.
- Upon request by Revenue, provide statistical data associated with the BLS Partner Partnership Agreement such as Full Time Equivalent (FTE) savings, change in number of Partner licensees, and change in revenue flow.

VI. Compensation

Services identified in this Agreement are provided by Revenue at no charge with the exception of the following:

- The Partner shall reimburse Revenue for all fees charged by credit card processors and/or financial institutions upon any funds charged, collected, or refunded by Revenue in processing applications and/or collecting fees related to Partner's licensing or other regulatory activities. If a suitable alternative to the credit card processing can be established, eliminating the requirement of Partner reimbursement for credit card bank fees, this provision can be disregarded upon implementation of the suitable alternative without amending this Agreement. The Partner is still accountable for remaining credit card bank fees owed prior to implementation of the suitable alternative.
- Partner shall reimburse Revenue the costs of developing and producing ad hoc informational reports. Ad hoc reports will be created only if requested by the Partner and agreed-upon by Revenue.
- Partner shall reimburse Revenue's expenses for the implementation of changes to the BLS process, if requested by the Partner and agreed-upon by Revenue.
- All project coordination costs, including travel-related expenses, shall be absorbed by the respective parties for their own staff.
- The Partner shall reimburse Revenue for Partner's share of mainframe charges from the Department of Enterprise Services. Partner's share includes per inquiry/entry charge for access and usage of the BLS system, costs required to transmit Word document reports, and costs associated with ad hoc reports requested (if any).

VII. Billing Procedures

Partner will provide and maintain with Revenue its current billing addresses and the personnel, if any, to whom invoices should be directed. Revenue shall submit invoices to Partner as-needed, but in no event more frequently than monthly. Partner shall pay all invoices by warrant or account transfer within thirty (30) calendar days of the invoice issue date. Upon expiration or termination of this Agreement, any claim for payment not already made shall be submitted within ninety (90) calendar days after the expiration/termination date or the end of the fiscal year, whichever is earlier.

VIII. Confidentiality and Data Sharing

The parties agree to the confidentiality and data sharing provisions set forth in Exhibit A and incorporated herein by this reference.

IX. Term and Termination

This agreement is effective until terminated. Either party may terminate this Agreement upon ninety (90) calendar days' prior written notice to the other party.

X. Disputes

The parties agree to participate in good faith mediation to resolve any disputes that are not otherwise resolved by agreement, prior to any action in court or by arbitration. At any time, either party may initiate formal mediation by providing written request to the other party setting forth a brief description of the dispute and a proposed mediator. If the parties cannot agree upon a mediator within fifteen (15) calendar days after receipt of the written request for mediation, the parties shall use a mediation service that selects the mediator for the parties. Each party shall be responsible for one-half of the mediation fees, if any, and its own costs and attorneys' fees.

XI. Miscellaneous.

A. Governing Law and Venue. This Agreement shall be governed by the laws of the State of Washington. Any action arising out of this Agreement must be commenced in Thurston County, Washington.

B. Interpretation. This Agreement shall be interpreted to the extent possible in a manner consistent with all applicable laws and not strictly for or against either party.

C. No Waiver. The failure of either party to enforce any term in any one or more instance will not be construed as a waiver or otherwise affect any future right to insist upon strict performance of the term. No waiver of any term of this Agreement shall be effective unless made in writing and signed by personnel authorized to bind the party against whom enforcement is sought.

D. Assignment and Delegation. Either party may assign any right or interest, or delegate any duty or obligation, arising under this Agreement upon thirty (30) days written notice to the other party.

E. Severability. If any provision of this Agreement is held invalid by a court of competent jurisdiction, the remaining provisions of this Agreement shall be given effect to the extent consistent with applicable law and the fundamental purpose of this Agreement.

F. Survival. Terms of this Agreement which by their nature would continue beyond termination will survive termination of this Agreement for any reason, including without limitation, Sections 3 through 7 in Exhibit A.

G. No third party beneficiaries. This Agreement is for the benefit of the parties and their successors and may not be enforced by any non-party.

H. Amendments. No amendment to this Agreement is enforceable unless made in writing and signed by personnel authorized to bind the party against whom enforcement is sought.

I. Merger and integration. This Agreement contains all the terms and conditions agreed upon by the parties. No other understandings, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind any of the parties.

J. Changes in law. The provisions of this Agreement shall be deemed to change in a manner that is consistent with any changes to any directly applicable statutory authority, provided that the change is consistent with the manifest intent of this Agreement and does not conflict with any of its express provisions. Any such change to this Agreement shall be effective on the effective date of the change in authority.

IN WITNESS WHEREOF, this Agreement is executed effective as of the date specified above.

State of Washington
Department of Revenue
Business Licensing Services

9-4-2014
Date

City of Sequim

8/26/14
Date

Template approved as to form

On File
Kelly Owings,
Assistant Attorney General for Washington State

Approved as to form

Craig A. Ritchie
Sequim City Attorney
8/25/14
Date

EXHIBIT A

CONFIDENTIALITY AND DATA SHARING

1. Purpose and Scope

The following provisions establish the terms under which Revenue and Partner will share all data, including Confidential Licensing Information, pursuant to the BLS Agency Partnership Agreement (the "Agreement").

2. Definitions

"Confidential Licensing Information" has the same meaning as "Licensing Information" under RCW 19.02.115(1)(b) and includes, but is not limited to, any information included in the business license applications, renewal applications, and business licenses under the Business Licensing Service program. Confidential Licensing Information is classified as at least Category 3 data under Washington's Standard for Securing Information Technology Assets, OCIO Standard No. 141.10.

3. Confidentiality

Partner and Revenue each agree to keep confidential and secure from unauthorized use, access, or disclosure, all Confidential Licensing Information received under the Agreement.

A. Ensuring Security: Partner and Revenue shall each establish and implement physical, electronic, and managerial policies, procedures, and safeguards to ensure that all Confidential Licensing Information received by it under this Agreement is secure from unauthorized use, access, or disclosure.

B. Proof of Security. Revenue reserves the right to monitor, audit, or investigate Partner's security policies, procedures, and safeguards for Confidential Licensing Information. Partner agrees to provide information or proof of its security policies, procedures, and safeguards as reasonably requested by Revenue.

4. Statutory Prohibition Against Disclosure; Secrecy Affidavit.

A. Criminal Sanctions. RCW 19.02.115 prohibits the disclosure of Confidential Licensing Information, except as expressly authorized by RCW 19.02.115. It is a misdemeanor for any person acquiring Confidential Licensing Information under this Agreement to disclose such information in violation of the disclosure limitations stated in RCW 19.02.115. Additionally, if the person is a state officer or employee, the person must forfeit such office or employment and is incapable of holding any public office or employment in Washington for a period of two years thereafter.

B. Partner will require employees with access to Confidential Licensing Information to sign a copy of the secrecy affidavit attached at Exhibit B.

5. Authorized Use, Access, and Disclosure

A. Permitted Uses: Confidential Licensing Information may be used for official purposes only.

B. Permitted Access: Confidential Licensing Information may be accessed only by Partner's employees and agents that have a bona fide need to access such information in carrying out their official duties.

C. Permitted Disclosure: Confidential Licensing Information received under the Agreement must not be disclosed to non-parties unless the disclosure is:

- permitted under an express disclosure exception in RCW 19.02.115;
- ordered under any judicial or administrative proceeding; or

- otherwise expressly authorized by Revenue in writing.

D. Public Records Requests: In the event that Partner reasonably believes that it must disclose information pursuant to a Public Records Request, and Partner is prohibited from disclosing such information under the terms of this Agreement, Partner must give notice to Revenue of its intention to disclose. The notice shall be provided at least 14 business days in advance of disclosure, the notice shall contain a copy of the public records request, and the notice shall reasonably identify the information that Partner believes is prohibited from disclosure under this Agreement.

6. Breach of Confidentiality

In the event of any use, access, or disclosure of Confidential Licensing Information by Partner or its employees or agents in material violation of the confidentiality terms of this Agreement:

A. Partner shall notify Revenue in writing as soon as practicable, but no later than three working days, after determining that a violation has occurred.

B. Revenue may immediately terminate this Agreement and require the certified return or destruction of all records containing Confidential Licensing Information; however, Revenue shall provide Partner with an electronic record containing all information collected for Partner's licensing or other regulatory activities in an electronic medium.

7. Ownership and Retention of Records

Except as otherwise expressly provided in this Agreement, Partner may retain possession of all such records in accordance with Chapter 40.14 RCW and applicable local government retention schedules as approved by the Office of the Secretary of State.

8. Data Security

All data provided by Revenue shall be stored on a secure environment with access limited to the least number of staff needed to complete the purpose of this Agreement.

a. Protection of Data

Partner agrees to store data on one or more of the following media and protect the data as described:

1) Workstation Hard disk drives. Data stored on local workstation hard disks. Access to the data will be restricted to authorized users by requiring logon to the local workstation using a unique user ID and complex password or other authentication mechanisms which provide equal or greater security, such as biometrics or smart cards. If the workstation is located in an unsecured physical location the hard drive must be encrypted to protect Revenue data in the event the device is stolen.

2) Network server disks. Data stored on hard disks mounted on network servers and made available through shared folders. Access to the data will be restricted to authorized users through the use of access control lists which will grant access only after the authorized user has authenticated to the network using a unique user ID and complex password or other authentication mechanisms which provide equal or greater security, such as biometrics or smart cards. Data on disks mounted to such servers must be located in an area which is accessible only to authorized personnel, with access controlled through use of a key, card

key, combination lock, or comparable mechanism. Backup copies for disaster recovery purposes must be encrypted if recorded to removable media.

3) Optical discs (e.g. CDs, DVDs, Blu-Rays) in local workstation optical disc drives. Data provided by Revenue on optical discs which will be used in local workstation optical disc drives and which will not be transported out of a secure area. When not in use for the Agreement purpose, such discs must be locked in a drawer, cabinet or other container to which only authorized users have the key, combination or mechanism required to access the contents of the container. Workstations which access Revenue data on optical discs must be located in an area which is accessible only to authorized individuals, with access controlled through use of a key, card key, combination lock, or comparable mechanism.

4) Data storage on portable devices or media.

   a) Confidential Licensing Information may be stored by Partner on portable devices or media provided the data shall be given the following protections:
      i. Encrypt the data with a key length of at least 128 bits

      ii. Control access to devices with a unique user ID and password or stronger authentication method such as a physical token or biometrics.

      iii. Manually lock devices whenever they are left unattended and set devices to lock automatically after a period of inactivity, if this feature is available. Maximum period of inactivity is 20 minutes.

      iv. Physically protect the portable device(s) and/or media by:

         - Keeping them in locked storage when not in use;
         - Using check-in/check-out procedures when they are shared; and
         - Taking frequent inventories.

   b) When being transported outside of a secure area, portable devices and media with Confidential Licensing Information must be under the physical control of Partner staff with authorization to access the data.

   c) Portable devices include, but are not limited to; handhelds/PDAs, Ultramobile PCs, flash memory devices (e.g. USB flash drives, personal media players), portable hard disks, and laptop/notebook computers.

   d) Portable media includes, but is not limited to; optical media (e.g. CDs, DVDs, Blu-Rays), magnetic media (e.g. floppy disks, tape, Zip or Jaz disks), or flash media (e.g. CompactFlash, SD, MMC).

5) Confidential Licensing Information received from Revenue will be encrypted using National Institute of Standards and Technology (NIST) approved cryptographic algorithms or modules when transmitted over the Internet, including information attached to or within email.

b. Safeguards Against Unauthorized Access and Re-disclosure

Partner shall exercise due care to protect all Confidential Licensing Information from unauthorized physical and electronic access. Partner shall establish and implement the following minimum physical, electronic and managerial safeguards for maintaining the confidentiality of information provided by either party pursuant to this Agreement:

1) Partner will store the information in an area that is safe from access by unauthorized persons when not in use.

2) Partner shall take precautions to ensure that only authorized personnel and agents are given access to on-line files containing confidential or sensitive data.

3) Partner shall instruct all individuals with access to the Confidential Licensing Information regarding the confidential nature of the information, the requirements of Use of Data and Safeguards Against Unauthorized Access and Re-Disclosure clauses of this Agreement, and the sanctions specified in federal and state laws against unauthorized disclosure of information covered by this Agreement.

****end*****

Exhibit B

Department of Revenue
Washington State

Tax and License Confidentiality Affidavit

This form must be completed and signed by every individual (including mayor, councilmember, treasurer, city manager, etc.) with access to confidential tax or licensing information.

An individual who discloses confidential information to an unauthorized person is guilty of a misdemeanor. See RCW 82.32.330(6) and 19.02.115(5)

Acknowledgement of Confidentiality

I _____ employed by _____
(Print name)

swear or affirm that I have read and understand the requirements regarding the protection of tax and/or licensing information provided by the Department as stated in RCW 82.32.330 and 19.02.115. I further understand that this information is privileged and confidential, and therefore shall not be disclosed to any person not entitled to knowledge of such information. I understand that my use or disclosure of confidential tax information may be further restricted by an information-sharing agreement.

Dated: _____ _____
(Signature)

SUBSCRIBED AND SWORN TO before me this _____ day of _____, _____

_____
(Signature of Notary Public)

Notary in and for the State of _____

Residing at _____

My commission expires _____

Authorization - Authorization is given by someone other than the person being given access to information.

I _____ of _____
(Print name and title) *(Print jurisdiction)*

authorize _____ who has a business need to access the following
(Print name and title)

from the Washington State Department of Revenue (check all that apply):

☐ Licensing Information (available to BLS partners only) ☐ Tax Information

_____
(Signature)

REV 27 0056e (3-7-14)

Taxpayer and licensing information reported to the Department of Revenue (Department) is confidential and only authorized individuals with a business need may view these records. In addition, the information may only be shared with individuals in your jurisdiction who have a signed Confidentiality Affidavit on file with the Department.

Licensing Information RCW 19.02.115
http://apps.leg.wa.gov/RCW/default.aspx?cite=19.02.115
Licensing information that is collected and maintained through the Business Licensing Service (BLS) is confidential and may not be disclosed by any person unless and to the extent expressly authorized by statute, local law, or administrative rule.

Licensing information is defined under RCW 19.02.115(1)(b) and includes, without limitation, all information included in any initial and renewal business license applications and business licenses under the BLS program.

Tax Information RCW 82.32.330
http://apps.leg.wa.gov/RCW/default.aspx?cite=82.32.330
Tax information is information reported to the Department by a taxpayer, any Department actions with a taxpayer, or other data received by, recorded by, prepared by, furnished to, or collected by the Department with respect to any actions with the taxpayer. Tax information includes the taxpayer's identity, nature, source, or amount of the taxpayer's income, payments, credits, or tax payments. The following taxes are covered by this statute including but not limited to:

- Business & Occupation Tax
- Sales/Use Tax
- Lodging taxes
- Public Utility Tax
- Brokered Natural Gas (BNG)
- E-911 taxes
- Real Estate Excise Tax (REET)
- Leasehold Excise Tax

Data Security
Keep all data secure regardless of medium.

- ✓ Print only information you need
- ✓ Do not leave documents on printers
- ✓ Copy or download electronic data only as needed and save where only authorized persons can access
- ✓ Communication of confidential information via email, including attachments, is prohibited

Determining Whether Information is Confidential
Pages 3 and 5 of this form include examples demonstrating what is confidential, when information may be disclosed, and to whom it may be disclosed.

Disclosure Penalty
Any person acquiring knowledge of any licensing or tax information as provided under RCW 19.02.115 or 82.32.330 who discloses any such licensing or tax information to another person not entitled to knowledge of such information under the provisions of these statutes is guilty of a misdemeanor.

Questions
If you have questions, visit our website at dor.wa.gov and search for "public records" or contact the Department's Public Records Officer Designee at (360) 705-6647 or DORPublicRecords@dor.wa.gov.

What types of tax or licensing information received from the Department are confidential?

This table provides examples of when information your jurisdiction receives from the Department may or may not be shared with others.

#	Scenario	Confidential Information Yes or No?	Access
1.	The Mayor asks if ABC Painting is reporting sales tax to your city.	Yes, detailed information about a business's tax reporting is confidential. Even though the mayor didn't ask for actual dollar amounts, disclosing whether the business has reported or not is considered a disclosure.	If the Mayor has a business need and submitted a signed Confidentiality Affidavit to the Department, the information may be shared.
2.	A councilmember asks how much tax Jim's Plumbing has reported to your jurisdiction.	Yes, detailed information regarding a business's tax reporting is confidential.	If the councilmember has a business need and submitted a signed Confidentiality Affidavit to the Department, the information may be shared.
3.	An employee of the fire department wants to know if Joe's Automotive indicated on their business license that they would be storing flammable or toxic materials.	Yes, the information contained on the business application, including the city addendum, is confidential.	If the employee of the fire department has a business need and submitted a signed Confidentiality Affidavit to the Department, the information may be shared.
4.	The county's monthly local tax distribution amount is higher than normal due to reporting of one taxpayer. At a council meeting, the difference is discussed but no taxpayer name is disclosed.	No, talking about the distribution amounts as a whole and even stating that it is due to one taxpayer's reporting is allowed as long as the taxpayer's name and the amount the taxpayer reported is not disclosed. The taxpayer's business activity (i.e. hotel) cannot be disclosed if there are less than three businesses with that activity in the jurisdiction.	General public, city/county staff, media

#	Scenario	Confidential Information Yes or No?	Access
5.	The Treasurer asks whether a business is registered and if so what is their address?	No, any information contained in the on-line Business Registration Lookup is considered public information. (http://dor.wa.gov/content/doingbusiness/registermybusiness/brd/) Information contained in the Department's on-line Business License Lookup is also considered public information. (http://bls.dor.wa.gov/LicenseSearch/)	General public, city/county staff, media
6.	Another jurisdiction contacts you to see if ABC Painting has reported sales tax to your jurisdiction.	Yes, the information we send one jurisdiction may not be shared with another.	The Department provides each jurisdiction the information they are entitled to receive based on how the taxpayer has reported on their Combined Excise Tax Return. The jurisdiction requesting the information should contact the Department to investigate the taxpayer's local tax coding.
7.	A reporter contacts you to confirm the amount of tax reported by a taxpayer to your jurisdiction. The reporter got the figure from the business.	Yes.	Even though the reporter got the amount from the taxpayer, any confirmation by a local jurisdiction is considered a release of confidential information.

#	Scenario	Confidential Information Yes or No?	Access
8.	A Finance Director prepares a report for a council meeting showing the sales tax distributions by NAICS code.	Depends on the number of taxpayers: **Yes** As a policy, DOR does not disclose information when there are less than three taxpayers in a NAICS code. If there are less than three, the public or the taxpayers involved may be able to determine the income reported by the taxpayers. **No** If there are three or more taxpayers, there is no risk of disclosure.	If less than three - only the jurisdiction's employees or authorized individuals (mayor, councilperson, etc.) with a business need and a signed Confidentiality Affidavit on file may view the information. Three or more – general public, city/county staff, media.

NOTE: a local jurisdiction may release taxpayer information if you provide the Department a Confidential Tax Information Authorization form (http://dor.wa.gov/Docs/forms/Misc/27-0055e.pdf) signed by the taxpayer.

866 678 0593

Form **W-9**
(Rev March 1994)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Name (If joint names, list first and circle the name at the person or entity whose number you enter in Part I below. See Instructions on page 2 If your name has changed.)
City of Sequim

Business name (Sole proprietors see instructions on page 2.)
City of Sequim

Please check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership ☐ Other ▸ Municipal Corp

Address (number, street, and apt. or suite no.)
152 W Cedar Street

City, state, and ZIP code
Sequim, WA 98382

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). For sole proprietors, see the instructions on page 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How To Get a TIN below

Note: If the account is in more than one name, see the chart on page 2 for guidelines and whose number to enter.

Social Security Number

OR

Employer Identification number
916001502

List account number(s) here (optional)

Part II For Payees Exempt From Backup Withholding (See Part II instructions on page 2)

▸

Part III Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (Or I am waiting for a number to be issued to me), and
2. I am nor subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service 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.

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 of underreporting interest or dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, the 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. (Also see Part III Instructions on page 2.)

Sign Here Signature ▸ [signature] Date ▸ 3/26/2013

Section references are to the Internal Revenue Code.

Purpose of Form.—A person who is required to file an information return with the IRS must get your correct TIN to report Income paid to you, real estate transactions, mortgage interest you paid the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 to give your correct TIN to the requester (the person requesting your TIN) and, when applicable, (1) to certify the TIN you are giving is correct (or you are waiting for a number to be issued), (2) to certify you are not subject to backup withholding, or (3) to claim exemption from backup withholding if you are an exempt payee. Giving your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.
Note: If a requester gives you a farm other than a W-9 to request your TIN, you must use the requester's farm if it is substantially similar to this Form W-9

What Is Backup Withholding?—Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments hat could be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.
If you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return, your payments will not be subject to backup withholding. Payments you receive will be subject to backup withholding if:
1. You do furnish your TIN to the requester, or
2. The IRS tells the requester that you furnished an Incorrect TIN, or
3. 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
4. You do not certify to the requester that you are not subject to backup withholding under 3 above (for reportable interest and dividend accounts opened after 1983 only), or
5. You do not certify your TIN. See the Part III instructions for exceptions.

Certain payees and payments are exempt from backup withholding and information reporting. See the Part II instructions and the separate Instructions for the Requester of Form W-9. How To Get a TIN.—If you do not have a TIN, apply for one immediately. To apply, get Form SS-5, Application for a Social Security Number Card (for individuals), from your local office of the Social Security Administration, or Form SS-4 Application for Employer Identification Number (for businesses and all other entities), from your local IRS Office.
If you do not have a TIN, write "Applied For" in the space for the TIN in Part I, sign and date the form, and give it to the requester. Generally, you will then have 60 days to get a TIN and give it to the requester. If the requester does not receive your TIN within 60 days, backup withholding, if applicable, will begin and continue until you furnish your TIN.