## **VIRGINIA JOBS INVESTMENT PROGRAM**



## **RETRAINING PROGRAM**

SECTION I: COMPA	II YN	NFORMATION									
NAICS # State Co	orporation Commission Registered Name				Trade Name						
		Virginia Address				rimary Contact f	or VJIP				
Street						ontact Person					
City			Zip Code			osition/Title					
Mailing			I=: 0 :			mail					
City			Zip Code		PI	none		•	0.60		
044		Headquarters Address					lo	o Company	Official		
Street					_	ontact person					
Mailing						osition/Title mail					
City State			Zip Code			none					
State			Zip Code		JE.	IONE					
Is company considered ta	x exen	npt under IRS Code Section 501	(a)?		An	y significant workfo	rce reduction	ons in last 12	months?		
		or created by merger/acquisition				the company w					
Full-Time Employme		Company-wide		All Virginia			oman o	At This Pr			
as of Application Dat		Percent of new (project-re	elated) emplov				f anv):				%
SECTION II: PROJE		· · · ·	/ 1 /	3		(	37				
					Desci	ription of products a	nd services	s delivered fro	m project fac	ility/loca	tion
						iption of producto a	114 001 1100	o donvoida no	in project ide	y/100a	
Project Narrative - Description of the catal	yst										
for retraining											
					Other	states/locations un	der conside	eration:			
						entage of expected r	evenue fro	m outside of $ackslash$	/irginia:		%
SECTION III: LABOR	R ES	TIMATES AND CAPITAL I	INVESTMENT	PROJECTI	ONS						
		Job Categori	es	Current Ho Wage	-	Number of employees to l retrained		oroximate iining start date	Approxi retrainin date	g end	Total Hourly Wage for Jobs
Provide job categories administration, electrical	•										
engineer, welder), hou											
wage, and annual	,										
projected number of jol	os to										
be retrained for this											
project. Projections sho reflect full-time employe											
on the applying entity's											
payroll that are offered				+							
benefits.				+							
				+							
	Total	Personnel Requirements									
		•									
machinery, tools, etc		nvestment* (type of equip	ment,			Planned Ca	apital Inve	estment (\$)			
			7/01/23 - 6/30/24		7/01/2 6/30/				Total Planned Capital Investment		
		and Acquisition									
Provide estimates of	Ві	uilding Construction / Up F	its					1			
capital investments								1		<u> </u>	
•	Pi	oduction-Related Machine									
within project		roduction-Related Machine angible Personal Property	ery & Tools								
•		roduction-Related Machine angible Personal Property Total Capital I	ery & Tools (FFE)								



SECTION I	V: TRAINING ANALYSIS						
	Retraining Activities			Client Respons	se		Est. Cost
this project. F	letail the retraining project and how VJIP will support Please include new skills, any designations or and any expected wage increases that will result from activities.						
	textbooks or manuals that you produce or purchase ployees and estimated cost.						
	mentored on-the-job training involved in the project ost = # of retrainees x # of hours x trainer's wage) d cost.						
	r in-house training (technical, safety, quality, IT, oft skills, etc.) that you plan to provide and estimated						
IT, leadership	vendor-supplied training (technical, safety, quality, o, soft skills, etc.) and the organizations you will vith (community college, etc.) and estimated cost.						
questions ab	other planned retraining costs not listed in the ove (instructor travel, employee travel, training etc.) and estimated cost.						
development	ny retraining concerns and any workforce topics about which you may be interested in ditional information.						
	be the consequence or alternative if this project was d by retraining funds?						
	Total Estimated Cost for Retraining			Estimated Co	st Per Retrained	d Employee	
Virginia Jobs Investment Program Agreement  I understand any funding for this project is contingent upon adequate appropriations to the Virginia Jobs Investment Program by the Commonwealth of Virginia. I also understand that from time to time, I may be required to produce additional documents or other information related to the project that is deemed necessary by the Virginia Economic Development Partnership Authority to verify the information I provided to obtain VJIP funding. I understand that we will be required to pay back the VJIP grant if our facility closes or substantially ceases operations within one year of the first reimbursement. Furthermore, we may be required to pay back all or a portion of the VJIP grant if the company fails to meet minimum investment thresholds as per §2.2-2240.4 §2.2-2240.6.; if our facility closes or substantially ceases operations prior to the Commonwealth of Virginia recovering its investment in this project; or if the information on this application or on request from reimbursement is found to be deliberately false or inaccurate.  Projects run for a maximum of 36 months, which begins with the application date. VJIP funds will be paid with one payment when the training related to the project is complete. Retraining prior to application date is considered ineligible. This application must be completed in its entirety to be considered for project eligibility.  Please check box to indicate your understanding of the above agreement.  Please check box to consent to conduct electronic transmittal of supporting documents/correspondence.  Written signature is required. Download, print, and sign this application.  x.							
Aiter signing	g, application should be scanned and submitted	electic	лпсану.			Δuth	— orized Signature
Name:	Title:				Date:	Autili	onzou Oigilaluie



### **DISCLOSURE FOR PUBLIC ANNOUNCEMENT**

Although it is not required that economic development projects receiving funding from the Virginia Jobs Investment Program be publically announced, the Office of the Governor of the Commonwealth of n ١t

Virginia appreciates the opportunity to share the good news of business growth in our communities. In addition, feedback from companies indicates that the positive publicity helps with their recruitment efforts and increases awareness in the community of the company's presence.
Does VEDP have permission to publically announce this project in a joint press release with the company, the locality, and the Governor's office?
Yes No
If no, please provide a brief explanation:
If no, please be aware that due to transparency in state grant funding, all projects receiving state grant funding are included in VEDP's announcements database, VEDP's annual report, and an annual report to the legislature. The reports contain the company name, projected jobs, and capital investment associated with the project.
If yes, the press release must include the number of jobs supported by VJIP, which is based on the total in this application.
If yes, please provide the name and contact information for the individual at your headquarters who has approved publicly announcing this project. The Marketing and Communications division of VEDP will contact this staff person to facilitate the announcement process.
Name:
Title:
Phone:
Email:

# Form **W-9**Commonwealth of Virginia Substitute W-9 Form

## Request for Taxpayer Identification Number and Certification



Revised December 2017

Dum & Bradstreet Universal Numbering System (DUNS) (see instructions)		☐ Employer Identification Number (EIN)			Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.					
Entity Type					Legal Name:					
Individual					Business Name:					
Government   Partnership   VA State Agency   Other	_	E		Entity Classification			Exemptions (see instructions)			
Government   Partnership   VA State Agency   Other	atioi	☐ Individual ☐ Cor		tion	☐ Professional Service	es	☐ Medical Services			
Government   Partnership   VA State Agency   Other	titic	☐ Sole Proprietorship	Partnership		☐ Political Subdivision		☐ Legal Services	(II dily).		
Government   Partnership   VA State Agency   Other	r Iden	☐ Partnership			☐ Real Estate Agent		☐ Joint Venture	(from backup withholding)		
Government   Partnership   VA State Agency   Other	paye	☐ Trust			☐ VA Local Government		☐ Tax Exempt Organization	Exemption from FATCA reporting		
Contact Information  Legal Address:    City: State: Zip Code: Business Phone:		☐ Estate	☐ Limited I	Liability Company	☐ Federal Governme	nt	☐ OTH Government	code (if any):		
Contact Information  Legal Address:    City: State: Zip Code: Business Phone:	on 1	☐ Government	□ P	artnership	□ VA State Agency		☐ Other			
Legal Address:    Email Address:   Email	Secti	☐ Non-Profit		Corporation						
Email Address:    Email Address:		Contact Information								
City: State: Zip Code:  Remittance Address:    Fax Number:		Legal Address:			Name:					
Remittance Address:    Fax Number:   Mobile Phone:					Email Address:					
Mobile Phone:  City: State: Zip Code: Alternate Phone:  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 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  3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and  4. 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 instructions titled Certification		City:	State :	Zip Code:	Business Phone:					
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 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 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. 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 instructions titled Certification		Remittance Address:			Fax Number:					
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 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 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. 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 instructions titled Certification					Mobile Phone:					
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 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 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. 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 instructions titled Certification		City:	State :	Zip Code:	Alternate Phone:					
Printed Name:	2 -	<ol> <li>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</li> <li>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</li> <li>I am a U.S. citizen or other U.S. person (defined later in general instructions), and</li> <li>The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.</li> </ol> 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								
		Printed Name:								

#### **General Instructions**

unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpaver identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- 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.

**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
- 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 What is backup withholding? Persons making 301.7701-7).

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 Section references are to the Internal Revenue Code 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.

certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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 Section 2 Certification - 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 Requestor of Form W-9 for more information.

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 Requestor 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**

#### Section 1 -Taxpayer Identification

Check the appropriate Tax Identification Number (TIN) type. Enter your EIN/SSN in the space provided. If you are a resident alien and you do not have and /or 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.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form subsequently reported to the granting agency. If a SS-5, Application for a Social Security Card, from your local Social Security Administration office. Get 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site www.irs.gov.

If you do not have a TIN, apply for a TIN immediately, 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 name change, enter your first name, the last name 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 and then circle the name of the person or entity 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**: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

#### Enter the TIN which coincides with the 'Legal Name' provided on the form.

- a. If you are an individual, check the "Social Security Number (SSN)" box and enter the SSN. b. If you are a Grantor or Revocable Trust, check the "Social Security Number (SSN)" box and enter the SSN of the Grantor.
- c. If you are a Resident Alien, check the "Social Security Number (SSN)" box and enter your SSN or

your ITIN (IRS Individual Taxpayer Identification Number).

- d. If you are a Sole Proprietor, check the "Social Security Number (SSN)" box and enter the SSN of the sole proprietor.
- e. If you are a Single-Member LLC that is disregarded as an entity, check the "Social Security Number (SSN)" box and enter the member's SSN. Note: If an LLC has one owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

Vendors are requested to enter their **Dunn and** Bradstreet Universal Numbering System (DUNS), if applicable. See number requirement below.

**Dunn and Bradstreet Universal Numbering System** (DUNS) number requirement. The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their DUNS number recorded with and contractor has multiple DUNS numbers the contractor should provide the primary number listed with the Federal government's Central Contractor Registration (CCR) at www.ccr.gov . Any entity that does not have a DUNS number can apply for one on-line at http://www.dnb.com/us/ under the DNB D-U-N Number Tab.

**Legal Name**. If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the shown on your social security card, and your new last name. If the account is in joint names, list first whose number you enter in Part I of the form. If you are using a name other than that which is listed on a Social Security Card, please enter the legal entity name as filed with the IRS. In general, enter the name shown on your income tax return. Do not enter a Disregarded Entity Name on this line.

Business Name. Business, Disregarded Entity, trade, or DBA ("doing business as") name.

Entity Type. Select the appropriate entity type.

**Individual.** If you are an individual, you must generally enter the name shown on your income tax two members is classified as a partnership for return.

**Sole proprietor**. Enter your **individual** name as shown on your social security card on the "Legal Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business Name" line.

Partnership. A partnership is an entity reflecting a relationship existing between two or more persons who join to carry on a trade or business. Enter the partnerships entity's name on the "Legal Name" line. This name should match the name shown on the legal document creating the entity. You may enter your business, trade, or "doing business as (DBA) name on the "Business Name" line.

Trust. A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party. Enter the name of the legal entity on the "Legal Name" line.

Estate. A separate legal entity created under state law solely to transfer property from one party to another. The entity is separated by law from both the grantor and the beneficiaries. Enter the name of the legal entity on the "Legal Name" line.

Government. The Government of any State, any Political Subdivision of any State, any Agency or Instrumentality of a State or of a Political Subdivision of a State.

Non-Profit. An organization that is organized and operated exclusively for exempt purposes and none of its earnings may inure to any private shareholder or individual.

Corporation. A company recognized by law as a single body with its own powers and liabilities, separate from those of the individual members. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

**S-Corporation**. A corporation that is taxed like a partnership: a corporation in which five or fewer people own at least half the stock. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

C-Corporation. A business that is taxed as a separate entity: a business taxed under Subchapter C of the Internal Revenue Code and legally distinct from its owners. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

Limited liability Company (LLC). An LLC with at least federal income tax purposes unless it files Form 8832 and affirmatively elects to be treated as a corporation. Enter the name of the partnership or corporation. An LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate

#### Commonwealth of Virginia Substitute W-9 Form Instructions

entity for purposes of employment tax and certain excise taxes), unless it files Form 8832 and affirmatively elects to be treated as a corporation. If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner, enter the owner's name on the "Legal Name" line. Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Entity Classification. Select the appropriate classification type.

Contact Information. Enter your contact information.

Enter your Legal Address. Enter your Remittance Address. A Remittance Address is the location in which you or your entity receives business payments.

Enter your Business Phone Number. Enter your Mobile Phone Number, if applicable. Enter your Fax Number, if applicable. Enter your Email Address.

For clarification on IRS Guidelines, see www.irs.gov.

#### **Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code below.

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible its instructions. erroneous backup withholding.

from backup withholding:

- 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 possession of the United States, 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 A An organization exempt from tax under section register in the United States, the District of Columbia, or a possession of the United States
- 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				
Broker transactions	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	Exempt payees 1 through 4				
transactions and					
patronage dividends					
Payments over \$600	Generally, exempt payees 1				
required to be reported	through 5 <sup>2</sup>				
and direct sales over					
\$5,000 <sup>1</sup>					
Payments made in	Exempt payees 1 through 4				
settlement of payment					
card or third party					
network transactions					

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and

<sup>2</sup>However, the following payments made to a The following codes identify payees that are exempt 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, 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.

- 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 possession of the United States, 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 Reg. 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 Reg. 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

#### Section 2 - Certification

To establish to the paying agent that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on Form W-9. You are being requested to sign by the Commonwealth of Virginia.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

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

#### **Submission:**

Commonwealth Vendor Group Post Office Box 1971 Richmond, VA 23218-1971