

## VENDOR APPLICATION

The following constitutes a request by the applicant to be placed on a list of vendors who may be tendered solicitations to furnish indicated commodities and/or services to the Town of Southwest Ranches.



Town of Southwest Ranches  
 Finance Department  
 13400 Griffin Road  
 Southwest Ranches, FL 33330  
 954-434-0008 or email: [vredman@southwestranches.org](mailto:vredman@southwestranches.org)



### BUSINESS CONTACT INFORMATION

Applicant's Business Name:  Federal Tax ID#  Phone #	Mailing Address   Fax#
E-mail: Southwest Ranches Resident: Yes_____ No_____	Web site: Southwest Ranches Based Business: Yes_____ No_____
Type of Organization:	Name of Officers:

Individual \_\_\_\_\_ Partnership \_\_\_\_\_ Corporation – State Partnership \_\_\_\_\_

President	Vice President	Secretary	
Treasurer	Owners or Partners	Affiliates/Parent Comp	

### Persons Authorized to Sign Bids, Proposals and Contracts

Name:	Official Capacity	Telephone Number

### BUSINESS/TRADE REFERENCES

Company name:		
Address:		
City:	State:	ZIP Code:
Phone:	Fax:	E-mail:
Type of account:		
Company name:		
Address:		
City:	State:	ZIP Code:
Phone:	Fax:	E-mail:
Type of account:		
Company name:		
Address:		
City:	State:	ZIP Code:
Phone:	Fax:	E-mail:
Type of account:		

### SIGNATURES

Name/Title of the Person Authorized to Sign	Signature	Date
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List your Commodity Codes Here: (refer to separate code listing)

Please provide a copy of all Business Tax Receipts and any certifications your business may have: Complete Form W-9 and attach any information you may want to provide.

# Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	<b>2</b> Business name/disregarded entity name, if different from above	
	<b>3</b> Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <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) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	
	<b>4</b> 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>	
	<b>5</b> Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	<b>6</b> City, state, and ZIP code	
	<b>7</b> List account number(s) here (optional)	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
					-				

## Part II 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 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 below); 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 the instructions on page 3.

<b>Sign Here</b>	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.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

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

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

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

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

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

By signing the filled-out form, you:

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?* on page 2 for further information.

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

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

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

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

In the cases below, the following persons 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

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

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

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

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

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

**Line 5**

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

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://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](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

**Part II. Certification**

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

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

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

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

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

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

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto: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](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

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

## Commodity Codes

### NIGP

### Description

005	ABRASIVES
010	ACOUSTICAL TILE, INSULATING MATERIALS, AND SUPPLIES
015	ADDRESSING, COPYING, MIMEOGRAPH, AND SPIRIT DUPLICATING MACHINE SUPPLIES: CHEMICALS, INKS, PAPER, ET
019	AGRICULTURAL CROPS AND GRAINS INCLUDING FRUITS, MELONS, NUTS, AND VEGETABLES
020	AGRICULTURAL EQUIPMENT, IMPLEMENTS, AND ACCESSORIES (SEE CLASS 022 FOR PARTS)
022	AGRICULTURAL IMPLEMENT AND ACCESSORY PARTS
025	AIR COMPRESSORS AND ACCESSORIES
031	AIR CONDITIONING, HEATING, AND VENTILATING: EQUIPMENT, PARTS AND ACCESSORIES (SEE RELATED ITEMS IN C
035	AIRCRAFT AND AIRPORT, EQUIPMENT, PARTS, AND SUPPLIES
037	AMUSEMENT, DECORATIONS, ENTERTAINMENT, TOYS, ETC.
040	ANIMALS, BIRDS, MARINE LIFE, AND POULTRY, INCLUDING ACCESSORY ITEMS (LIVE)
045	APPLIANCES AND EQUIPMENT, HOUSEHOLD TYPE
050	ART EQUIPMENT AND SUPPLIES
052	ART OBJECTS
055	AUTOMOTIVE ACCESSORIES FOR AUTOMOBILES, BUSES, TRUCKS, ETC.
060	AUTOMOTIVE MAINTENANCE ITEMS AND REPAIR/REPLACEMENT PARTS
065	AUTOMOTIVE BODIES, ACCESSORIES, AND PARTS
070	AUTOMOTIVE VEHICLES AND RELATED TRANSPORTATION EQUIPMENT
075	AUTOMOTIVE SHOP EQUIPMENT AND SUPPLIES
080	BADGES, EMBLEMS, NAME TAGS AND PLATES, JEWELRY, ETC.
085	BAGS, BAGGING, TIES, AND EROSION CONTROL EQUIPMENT
090	BAKERY EQUIPMENT, COMMERCIAL
095	BARBER AND BEAUTY SHOP EQUIPMENT AND SUPPLIES
100	BARRELS, DRUMS, KEGS, AND CONTAINERS
105	BEARINGS (EXCEPT WHEEL BEARINGS AND SEALS -SEE CLASS 060)
110	BELTS AND BELTING: CONVEYOR, ELEVATOR, POWER TRANSMISSION, AND V-BELTS
115	BIOCHEMICALS, RESEARCH
120	BOATS, MOTORS, AND MARINE AND WILDLIFE SUPPLIES
125	BOOKBINDING SUPPLIES
135	BRICKS AND OTHER CLAY PRODUCTS, REFRACTORY MATERIALS, AND STONE PRODUCTS
140	BROOM, BRUSH, AND MOP MANUFACTURING MACHINERY AND SUPPLIES
145	BRUSHES (NOT OTHERWISE CLASSIFIED)
150	BUILDER'S SUPPLIES
155	BUILDINGS AND STRUCTURES: FABRICATED AND PREFABRICATED
160	BUTCHER SHOP AND MEAT PROCESSING EQUIPMENT
165	CAFETERIA AND KITCHEN EQUIPMENT, COMMERCIAL
175	CHEMICAL LABORATORY EQUIPMENT AND SUPPLIES
180	CHEMICAL RAW MATERIALS (IN LARGE QUANTITIES PRIMARILY FOR MANUFACTURING JANITORIAL AND LAUNDRY PRODU

190 CHEMICALS AND SOLVENTS, COMMERCIAL (IN BULK)  
192 CLEANING COMPOSITIONS, DETERGENTS, SOLVENTS, AND STRIPPERS - PREPACKAGED  
193 CLINICAL LABORATORY REAGENTS AND TESTS (BLOOD GROUPING, DIAGNOSTIC, DRUG MONITORING, ETC.)  
195 CLOCKS, TIMERS, WATCHES, AND JEWELERS' AND WATCHMAKERS' TOOLS AND EQUIPMENT  
200 CLOTHING, ATHLETIC, CASUAL, DRESS, UNIFORM, WEATHER RELATED, WORK  
201 CLOTHING ACCESSORIES (SEE CLASS 800 FOR SHOES AND BOOTS)  
204 COMPUTER HARDWARE AND PERIPHERALS FOR MICROCOMPUTERS  
206 COMPUTER HARDWARE AND PERIPHERALS FOR MINI AND MAIN FRAME COMPUTERS  
207 COMPUTER ACCESSORIES AND SUPPLIES  
208 COMPUTER SOFTWARE FOR MICROCOMPUTERS (PREPROGRAMMED)  
209 COMPUTER SOFTWARE FOR MINI AND MAINFRAME COMPUTERS (PREPROGRAMMED)  
210 CONCRETE AND METAL CULVERTS, PILINGS, SEPTIC TANKS, ACCESSORIES AND SUPPLIES  
220 CONTROLLING, INDICATING, MEASURING, MONITORING, AND RECORDING INSTRUMENTS AND SUPPLIES  
225 COOLERS, DRINKING WATER (WATER FOUNTAINS)  
232 CRAFTS, GENERAL  
233 CRAFTS, SPECIALIZED  
240 CUTLERY, DISHES, FLATWARE, GLASSWARE, TRAYS, UTENSILS, AND SUPPLIES  
245 DAIRY EQUIPMENT AND SUPPLIES  
250 DATA PROCESSING CARDS AND PAPER  
255 DECALS AND STAMPS  
257 DEFENSE SYSTEM EQUIPMENT, WEAPONS AND ACCESSORIES  
260 DENTAL EQUIPMENT AND SUPPLIES  
265 DRAPERIES, CURTAINS, AND UPHOLSTERY MATERIAL (INCLUDING AUTOMOBILE)  
269 DRUGS AND PHARMACEUTICALS  
271 DRUGS, PHARMACEUTICALS, AND SETS (FOR LARGE-VOLUME PARENTERAL ADMINISTRATION, INFUSION, IRRIGATION,  
280 ELECTRICAL CABLES AND WIRES (NOT ELECTRONIC)  
285 ELECTRICAL EQUIPMENT AND SUPPLIES (EXCEPT CABLE AND WIRE)  
287 ELECTRONIC COMPONENTS, REPLACEMENT PARTS, AND ACCESSORIES: AND MISCELLANEOUS ELECTRONIC EQUIPMENT (N  
290 ENERGY COLLECTING EQUIPMENT AND ACCESSORIES: SOLAR AND WIND  
295 ELEVATORS AND ESCALATORS, BUILDING TYPE  
305 ENGINEERING EQUIPMENT, SURVEYING EQUIPMENT, DRAWING INSTRUMENTS, AND SUPPLIES  
310 ENVELOPES, PLAIN OR PRINTED  
315 EPOXY BASED FORMULATIONS FOR ADHESIVES, COATINGS, AND RELATED AGENTS  
318 FARE COLLECTION EQUIPMENT AND SUPPLIES  
320 FASTENING, PACKAGING, STRAPPING, TYING EQUIPMENT AND SUPPLIES  
325 FEED, BEDDING, VITAMINS AND SUPPLEMENTS FOR ANIMALS (SEE CLASS 875 FOR DRUGS AND PHARMACEUTICALS FOR  
330 FENCING  
335 FERTILIZERS AND SOIL CONDITIONERS  
340 FIRE PROTECTION EQUIPMENT AND SUPPLIES  
345 FIRST AID AND SAFETY EQUIPMENT AND SUPPLIES (EXCEPT NUCLEAR AND WELDING)

350 FLAGS, FLAG POLES, BANNERS, AND ACCESSORIES  
360 FLOOR COVERING, FLOOR COVERING INSTALLATION AND REMOVAL EQUIPMENT, AND SUPPLIES  
365 FLOOR MAINTENANCE MACHINES, PARTS, AND ACCESSORIES  
370 FOOD PROCESSING AND CANNING EQUIPMENT AND SUPPLIES  
375 FOODS: BAKERY PRODUCTS (FRESH)  
380 FOODS: DAIRY PRODUCTS (FRESH)  
385 FOODS, FROZEN  
390 FOODS: PERISHABLE  
393 FOODS: STAPLE GROCERY AND GROCER'S MISCELLANEOUS ITEMS  
395 FORMS, CONTINUOUS: COMPUTER PAPER, FORM LABELS, SNAP-OUT FORMS, AND FOLDERS FOR FORMS  
400 FOUNDRY CASTINGS, EQUIPMENT, AND SUPPLIES  
405 FUEL, OIL, GREASE AND LUBRICANTS  
410 FURNITURE: HEALTH CARE AND HOSPITAL FACILITY  
415 FURNITURE: LABORATORY  
420 FURNITURE: CAFETERIA, CHAPEL, DORMITORY, HOUSEHOLD, LIBRARY, LOUNGE, SCHOOL  
425 FURNITURE: OFFICE  
430 GASES, CONTAINERS, EQUIPMENT: LABORATORY, MEDICAL, AND WELDING  
435 GERMICIDES, CLEANERS, AND RELATED SANITATION PRODUCTS FOR HEALTH CARE PERSONNEL  
440 GLASS AND GLAZING SUPPLIES  
445 HAND TOOLS (POWERED AND NON-POWERED), ACCESSORIES AND SUPPLIES  
450 HARDWARE AND RELATED ITEMS  
460 HOSE, ACCESSORIES, AND SUPPLIES: INDUSTRIAL, COMMERCIAL, AND GARDEN  
465 HOSPITAL AND SURGICAL EQUIPMENT, INSTRUMENTS, AND SUPPLIES  
470 HOSPITAL HANDICAP AND RELATED SPECILIZED EQUIPMENT AND SUPPLIES: MOBILITY, SPEECH IMPAIRED, AND REST  
475 HOSPITAL, SURGICAL, AND RELATED MEDICAL ACCESSORIES AND SUNDRY ITEMS  
485 JANITORIAL SUPPLIES, GENERAL LINE  
490 LABORATORY EQUIPMENT AND ACCESSORIES (FOR GENERAL ANALYTICAL AND RESEARCH USE): NUCLEAR, OPTICAL, AN  
493 LABORATORY EQUIPMENT AND ACCESSORIES: BIOCHEMISTRY, CHEMISTRY, ENVIRONMENTAL SCIENCE, ETC.  
495 LABORATORY AND FIELD EQUIPMENT AND SUPPLIES: BIOLOGY, BOTANY, GEOLOGY, MICROBIOLOGY, ZOOLOGY, ETC.  
500 LAUNDRY AND DRY CLEANING EQUIPMENT, ACCESSORIES, PARTS AND SUPPLIES - COMMERCIAL  
505 LAUNDRY AND DRY CLEANING COMPOUNDS AND SUPPLIES  
510 LAUNDRY TEXTILES AND SUPPLIES  
515 LAWN MAINTENANCE EQUIPMENT, ACCESSORIES, AND PARTS (NON-AGRICULTURAL APPLICATIONS)  
520 LEATHER AND RELATED EQUIPMENT, PRODUCTS, ACCESSORIES, AND SUPPLIES  
525 LIBRARY AND ARCHIVAL EQUIPMENT, MACHINES, AND SUPPLIES  
530 LUGGAGE, BRIEF CASES, PURSES AND RELATED ITEMS  
540 LUMBER AND RELATED PRODUCTS  
545 MACHINERY AND HARDWARE, INDUSTRIAL  
550 MARKERS, PLAQUES AND TRAFFIC CONTROL DEVICES  
553 MANUFACTURING COMPONENTS AND SUPPLIES



555 MARKING AND STENCILING DEVICES  
556 MASS TRANSPORTATION - TRANSIT BUS  
557 MASS TRANSPORTATION - TRANSIT BUS ACCESSORIES AND PARTS  
558 MASS TRANSPORTATION - RAIL VEHICLES AND SYSTEMS  
559 MASS TRANSPORTATION - RAIL VEHICLE PARTS AND ACCESSORIES  
560 MATERIAL HANDLING AND STORAGE EQUIPMENT AND ALLIED ITEMS  
565 MATTRESS MANUFACTURING MACHINERY AND SUPPLIES  
570 METALS: BARS, PLATES, RODS, SHEETS, STRIPS, STRUCTURAL SHAPES, TUBING, AND FABRICATED ITEMS  
575 MICROFICHE AND MICROFILM EQUIPMENT, ACCESSORIES, AND SUPPLIES  
578 MISCELLANEOUS PRODUCTS  
580 MUSICAL INSTRUMENTS, ACCESSORIES, AND SUPPLIES  
590 NOTIONS AND RELATED SEWING ACCESSORIES AND SUPPLIES  
593 NUCLEAR EQUIPMENT, COMPONENTS, ACCESSORIES AND SUPPLIES  
595 NURSERY STOCK, EQUIPMENT, AND SUPPLIES  
600 OFFICE MACHINES, EQUIPMENT, AND ACCESSORIES  
605 OFFICE MECHANICAL AIDS, SMALL MACHINES, AND APPARATUSES  
610 OFFICE SUPPLIES: CARBON PAPER AND RIBBONS, ALL TYPES  
615 OFFICE SUPPLIES, GENERAL  
620 OFFICE SUPPLIES: ERASERS, INKS, LEADS, PENS, PENCILS, ETC.  
625 OPTICAL EQUIPMENT, ACCESSORIES, AND SUPPLIES  
630 PAINT, PROTECTIVE COATINGS, VARNISH, WALLPAPER, AND RELATED PRODUCTS  
635 PAINTING EQUIPMENT AND ACCESSORIES  
640 PAPER AND PLASTIC PRODUCTS, DISPOSABLE  
645 PAPER (FOR OFFICE AND PRINT SHOP USE)  
650 PARK, PLAYGROUND, RECREATIONAL AREA AND SWIMMING POOL EQUIPMENT  
652 PERSONAL HYGIENE AND GROOMING EQUIPMENT AND SUPPLIES  
655 PHOTOGRAPHIC EQUIPMENT AND SUPPLIES (NOT INCLUDING GRAPHIC ARTS, MICROFILM, AND X-RAY)  
658 PIPE AND TUBING  
659 PIPE AND TUBING FITTINGS  
660 PIPES, TOBACCOS, SMOKING ACCESSORIES; ALCOHOLIC BEVERAGES  
665 PLASTICS, RESINS, FIBERGLASS: CONSTRUCTION, FORMING, LAMINATING, AND MOLDING EQUIPMENT, ACCESSORIES,  
670 PLUMBING EQUIPMENT, FIXTURES, AND SUPPLIES  
675 POISONS: AGRICULTURAL AND INDUSTRIAL  
680 POLICE EQUIPMENT AND SUPPLIES  
685 POULTRY EQUIPMENT AND SUPPLIES  
690 POWER GENERATION EQUIPMENT, ACCESSORIES, AND SUPPLIES  
691 POWER TRANSMISSION EQUIPMENT - ELECTRICAL, MECHANICAL, AIR AND HYDRAULIC  
700 PRINTING PLANT EQUIPMENT AND SUPPLIES (EXCEPT PAPERS)  
710 PROSTHETIC DEVICES, HEARING AIDS, AUDITORY TESTING EQUIPMENT, ELECTRONIC READING DEVICES, ETC.  
715 PUBLICATIONS AND AUDIOVISUAL MATERIALS (PREPARED MATERIALS ONLY, NOT EQUIPMENT, SUPPLIES, OR PRODUCT

720 PUMPING EQUIPMENT AND ACCESSORIES  
725 RADIO COMMUNICATION, TELEPHONE, AND TELECOMMUNICATION EQUIPMENT, ACCESSORIES, AND SUPPLIES  
730 RADIO COMMUNICATION AND TELECOMMUNICATION TESTING, MEASURING, AND ANALYZING EQUIPMENT, ACCESSORIES A  
735 RAGS, SHOP TOWELS, AND WIPING CLOTHS  
740 REFRIGERATION EQUIPMENT AND ACCESSORIES  
745 ROAD AND HIGHWAY BUILDING MATERIALS (ASPHALTIC)  
750 ROAD AND HIGHWAY BUILDING MATERIALS (NOT ASPHALTIC)  
755 ROAD AND HIGHWAY EQUIPMENT AND PARTS: ASPHALT AND CONCRETE HANDLING AND PROCESSING  
760 ROAD AND HIGHWAY EQUIPMENT: EARTH HANDLING, GRADING, MOVING, PACKING, ETC.  
765 ROAD AND HIGHWAY EQUIPMENT (EXCEPT ASPHALT, CONCRETE, AND EARTH HANDLING EQUIPMENT IN CLASSES 755 AN  
770 ROOFING  
775 SALT (SODIUM CHLORIDE) (SEE CLASS 393 FOR TABLE SALT)  
780 SCALES AND WEIGHING APPARATUS (SEE 175-08 FOR LABORATORY BALANCES)  
785 SCHOOL EQUIPMENT AND SUPPLIES  
790 SEED, SOD, SOIL, AND INOCULANTS  
795 SEWING ROOM AND TEXTILE MACHINERY, AND ACCESSORIES  
800 SHOES AND BOOTS  
801 SIGNS, SIGN MATERIALS, SIGN MAKING EQUIPMENT, AND RELATED SUPPLIES  
803 SOUND SYSTEMS, COMPONENTS, AND ACCESSORIES: GROUP INTERCOM, MUSIC, PUBLIC ADDRESS, ETC.  
804 SPACECRAFTS, ACCESSORIES AND COMPONENTS  
805 SPORTING GOODS, ATHLETIC EQUIPMENT AND ATHLETIC FACILITY EQUIPMENT  
810 SPRAYING EQUIPMENT (EXCEPT HOUSEHOLD, NURSERY PLANT, AND PAINT)  
815 STEAM AND HOT WATER FITTINGS, ACCESSORIES, AND SUPPLIES  
820 STEAM AND HOT WATER BOILERS AND STEAM HEATING EQUIPMENT  
825 STOCKMAN EQUIPMENT AND SUPPLIES  
830 TANKS (METAL, WOOD, AND SYNTHETIC MATERIALS): MOBILE, PORTABLE, STATIONARY, AND UNDERGROUND TYPES  
832 TAPE (NOT DATA PROCESSING, MEASURING, OPTICAL, SEWING, SOUND, OR VIDEO)  
840 TELEVISION EQUIPMENT AND ACCESSORIES  
845 TESTING APPARATUS AND INSTRUMENTS (NOT FOR ELECTRICAL OR ELECTRONIC MEASUREMENTS)  
850 TEXTILES, FIBERS, HOUSEHOLD LINENS, AND PIECE GOODS  
855 THEATRICAL EQUIPMENT AND SUPPLIES  
860 TICKETS, COUPON BOOKS, SALES BOOKS, STRIP BOOKS, ETC.  
863 TIRES AND TUBES  
864 TRAIN CONTROLS, ELECTRONIC  
865 TWINE  
870 VENETIAN BLINDS, AWNINGS, AND SHADES  
875 VETERINARY EQUIPMENT AND SUPPLIES (SEE CLASS 325 FOR VITAMINS AND SUPPLEMENTS FOR ANIMALS)  
880 VISUAL EDUCATION EQUIPMENT AND SUPPLIES (EXCEPT PROJECTION LAMPS -SEE CLASS 285)  
883 VOICE RESPONSE SYSTEMS

885 WATER AND WASTEWATER TREATING CHEMICALS  
890 WATER SUPPLY, GROUNDWATER, SEWAGE TREATMENT, AND RELATED EQUIPMENT (NOT FOR AIR  
CONDITIONING, STEAM)  
895 WELDING EQUIPMENT AND SUPPLIES  
898 X-RAY AND OTHER RADIOLOGICAL EQUIPMENT AND SUPPLIES (MEDICAL)  
905 AIRCRAFT OPERATIONS SERVICES  
906 ARCHITECTURAL SERVICES, PROFESSIONAL  
907 ARCHITECTURAL AND ENGINEERING SERVICES, NON-PROFESSIONAL  
908 BOOKBINDING, REBINDING, AND REPAIRING  
909 BUILDING CONSTRUCTION SERVICES, NEW  
910 BUILDING MAINTENANCE AND REPAIR SERVICES  
912 CONSTRUCTION SERVICES, GENERAL  
913 CONSTRUCTION SERVICES, HEAVY  
914 CONSTRUCTION SERVICES, TRADE (NEW CONSTRUCTION)  
915 COMMUNICATIONS AND MEDIA RELATED SERVICES  
918 CONSULTING SERVICES  
920 DATA PROCESSING SERVICES AND SOFTWARE  
924 EDUCATIONAL SERVICES  
925 ENGINEERING SERVICES, PROFESSIONAL  
926 ENVIRONMENTAL AND ECOLOGICAL SERVICES  
928 EQUIPMENT MAINTENANCE, RECONDITIONING AND REPAIR SERVICES FOR AUTOMOBILES, TRUCKS,  
TRAILERS, TRANSIT  
929 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - AGRICULTURAL, HEAVY  
INDUSTRIAL EQUIPMEN  
931 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - APPLIANCE, ATHLETIC,  
CAFETERIA, FURNITU  
934 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - LAUNDRY, LAWN, PAINTING,  
PLUMBING, AND  
936 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - GENERAL EQUIPMENT  
938 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - HOSPITAL, LABORATORY,  
AND TESTING EQUIP  
939 EQUIPMENT MAINTENANCE, RECONDITIONING, AND REPAIR SERVICES - OFFICE, PHOTOGRAPHIC,  
AND RADIO/TELEVIS  
940 EQUIPMENT MAINTENANCE, REPAIR, CONSTRUCTION, AND RELATED SERVICES - RAILROAD  
941 EQUIPMENT MAINTENANCE, RECONDITIONING, REPAIR, AND RELATED SERVICES - POWER  
GENERATION  
944 FARMING AND RANCHING SERVICES, ANIMAL AND CROP  
945 FISHING, HUNTING, TRAPPING, GAME PROPAGATION, AND RELATED SERVICES  
946 FINANCIAL SERVICES  
947 FORESTRY SERVICES  
948 HEALTH RELATED SERVICES (FOR HUMAN SERVICES SEE CLASS 952)  
952 HUMAN SERVICES  
953 INSURANCE, ALL TYPES  
954 LAUNDRY AND DRY CLEANING SERVICES  
956 LIBRARY SERVICES (SEE CLASS 908 FOR BOOKBINDING, REBINDING, AND REPAIRING)  
958 MANAGEMENT SERVICES

- 959 MARINE CONSTRUCTION SERVICES; MARINE EQUIPMENT MAINTENANCE AND REPAIR; RELATED MARINE SERVICES
- 961 MISCELLANEOUS PROFESSIONAL SERVICES
- 962 MISCELLANEOUS SERVICES
- 963 NON-BIDDABLE MISCELLANEOUS ITEMS
- 965 PRINTING PREPARATIONS: ETCHING, PHOTOENGRAVING, AND PREPARATION OF MATS, NEGATIVES AND PLATES
- 966 PRINTING AND RELATED SERVICES
- 967 PRODUCTION AND MANUFACTURING SERVICES
- 968 PUBLIC WORKS AND RELATED SERVICES
- 971 REAL PROPERTY RENTAL OR LEASE
- 975 RENTAL OR LEASE SERVICES OF EQUIPMENT - AGRICULTURAL, AIRCRAFT, AUTOMOTIVE, HEAVY EQUIPMENT, AND MAR
- 977 RENTAL OR LEASE SERVICES OF EQUIPMENT - APPLIANCES, CAFETERIA, FILM, FURNITURE, HARDWARE, MUSICAL, S
- 979 RENTAL OR LEASE SERVICES OF EQUIPMENT - ENGINEERING, HOSPITAL, LABORATORY, PRECISION INSTRUMENTS, RE
- 981 RENTAL OR LEASE OF EQUIPMENT - GENERAL EQUIPMENT
- 983 RENTAL OR LEASE SERVICES OF EQUIPMENT - CLOTHING, JANITORIAL, LAUNDRY, LAWN, PAINTING, SPRAYING AND
- 984 RENTAL OR LEASE SERVICES OF COMPUTERS, DATA PROCESSING, AND WORD PROCESSING EQUIPMENT
- 985 RENTAL OR LEASE SERVICES OF EQUIPMENT - OFFICE, PHOTOGRAPHIC, PRINTING, RADIO/TELEVISION/TELEPHONE E
- 988 ROADSIDE, GROUNDS, RECREATIONAL AND PARK AREA SERVICES
- 989 SAMPLING AND SAMPLE PREPARATION SERVICES (FOR TESTING)
- 990 SECURITY, FIRE, SAFETY, AND EMERGENCY SERVICES
- 992 TESTING AND CALIBRATION SERVICES
- 998 SALE OF SURPLUS & OBSOLETE ITEMS