

RIVERSIDE COUNTY
Economic Development Agency

Memorandum

To: Project Management Staff
From:
Subj: ACO Mandated Changes to Vendor Setup Requirements
Date: 12/29/2008

Effective January 1, 2009, the ACO has mandated changes to documentation required for vendor setups. These changes are a result of significant fines that the Auditor has had to pay to the IRS due to incomplete or inaccurate vendor records.

All vendors must register on the County Purchasing website. Instructions are attached for you to provide to your vendors.

All new vendors must provide the following information to us when they are being setup for a new vendor code:

For Businesses:

- IRS Form W9 Taxpayer Identification Request (or SPM Form AP-1 to substitute IRS Form W9 – see attachments).
- 147-C IRS Letter (Authorization Letter – see attachment)
 - Vendors can ask the IRS to search for their EIN by calling the Business & Specialty Tax Line at (800) 829-4933. The hours of operation are 7:00 a.m. to 10:00 p.m. local time, Monday through Friday.
- Purchasing Website "Company Information" Screen printout (see attachment).
 - Vendors **must** register with County Purchasing by visiting:
<https://online.co.riverside.ca.us/purchasing/vendor/registration>

For Individuals:

- IRS Form W9 Taxpayer Identification Request (or SPM Form AP-1 to substitute IRS Form W9)
- Copy of Social Security Card

Please note that one-time vendors can only be setup for one-time refunds; vendors who provide goods or services cannot be setup at one-time vendors. In order to setup a goods/services vendor, we must have the W-9, 147-C and screen-print from the Purchasing website.

We appreciate your assistance and cooperation as we transition to the new requirements.

Thank you,

Attachments: As noted.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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 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.

Social security number
: : : : : : : : :
OR
Employer identification number
: : : : : : : : :

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

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

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 4.

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

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, 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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,



TAXPAYER IDENTIFICATION NUMBER REQUEST (Substitute W-9)
OFFICE OF THE AUDITOR-CONTROLLER

SPM FORM AP-1
(POLICY #801)

Note: The County is required by law to obtain the following information when making a Form 1099 reportable payment to vendors. Vendor payments will be subject to a thirty-one percent (31%) Federal income tax backup withholding if this information is not provided to the County, and the vendor may be subject to a \$50.00 penalty imposed by the Internal Revenue Service under Section 6723.

- Instructions:**
- 1) To be filled out by the department.
 - 2) Provide all requested information on the form. An incomplete form could delay the processing of the vendor code. **Payments cannot be made without an approved vendor code.**
 - 3) Fax the completed form to the ACO Vendor Code/1099 Section: **(909) 955-5480 or 55480.**

1 TAXPAYER IDENTIFICATION NUMBER

For individuals, use Social Security Number

For businesses and all other entities use Employer Identification Number (EIN)

2 NAME OF ORGANIZATION

If the vendor is "Doing Business As" or "A division/subsidiary of" another entity, indicate the legal name as filed on the vendor's income tax return.

Legal Entity Name: _____

D.B.A. Name: _____

3 TYPE OF ORGANIZATION

- Sole Proprietor/Individual Owner (Give Name) _____
- Partnership Government Non-Profit LP LLP LLC
- Corporation Other (Specify): _____

4 EXEMPTION STATUS

If the vendor or the organization should not receive a Form 1099 from the County of Riverside, check the qualifying exemption reason listed below.

- | | |
|--|---|
| <input type="checkbox"/> Cooperation | <input type="checkbox"/> A dealer in securities/commodities |
| <input type="checkbox"/> Exempt from tax under 501 (a) or IRA | <input type="checkbox"/> A futures commission merchant |
| <input type="checkbox"/> The U.S. or any of its agencies or instrumentality's | <input type="checkbox"/> A real estate investment trust |
| <input type="checkbox"/> A state, the District of Columbia, a possession of the U.S. or any political subdivisions | <input type="checkbox"/> An entity registered at all times under the Investment Company Act of 1940 |
| <input type="checkbox"/> A foreign government or its subdivisions | <input type="checkbox"/> A common trust fund operated by a bank under Section 584(a) |
| <input type="checkbox"/> An international organization | <input type="checkbox"/> A financial institution |
| <input type="checkbox"/> A trust exempt from tax under Section 664 or described in Section 4947 | <input type="checkbox"/> A middleman known in the investment community as a nominee |
| <input type="checkbox"/> A foreign central bank of issue | |

Under penalty of perjury, I certify that the information provided on this form is true, correct, and complete to the best of my knowledge.

Vendor Information (to be completed by the Initiating County Department)

Name of Person Giving the Information

Title

Phone No.

To Be Completed By the Initiating County Department


Initiating Department: _____

Contact Person: _____ Phone: _____ FAX # _____

Key: LP - Limited Partnership

LLP - Limited Liability Partnership

LLC - Limited Liability Corporation

 Department of the Treasury
Internal Revenue Service
Ogden, UT 84201

Taxpayer Identification Number:

Form(s): 941/945

Dear Taxpayer:

This letter is in response to your telephone inquiry of

Your Employer Identification Number (EIN) is . Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence documents.

If you have any questions regarding this letter, please call our Customer Service Department at 1-800-829-0115 between the hours of 7:00 AM and 10:00 PM. If you prefer, you may write to us at the address shown at the top of the first page of this letter. When you write, please include a telephone number where you may be reached and the best time to call.

Sincerely,

Customer Service Representative