

Allow ten business days to process permit

Attached is an application form for authorization to temporarily encroach into the Public right-of-way. Included with this application is a list of general conditions which may or may not apply to your activity. Please review these conditions along with the application and **answer all questions completely**. Please call (510) 747-6800 if you have any questions.

1. Complete the **attached application material** using blue or black ink, only
2. Complete the attached **Indemnity and Hold Harmless Agreement**. The City must be indemnified against any and all property damage or bodily injury which may occur. The applicant assumes all responsibility
3. **Certificate of Insurance** and an **Endorsement for General Liability Coverage** naming the City of Alameda as an Additional Insured in the amount of \$2 million for the duration of the activity. (See attached examples.)
4. **Notification of Event** passed out within 300 feet of residential and/or commercial properties that will be impacted by the event
5. **Required Signature Page from the Police Department**. Please note special events at Alameda Point, you will also need the required signature from the Property Management Company, PM Realty.
6. **Diagram Map of the Parade** with Traffic pedestrian Control and Reroute Plan (if necessary)
7. **Caltrans Permit Approval** if the route for the Parade encroaches upon a portion of a State Highway
8. **Application deposit fee: \$500.00**
9. **No Parking fees:** \$14.00 per space per day
10. **Closures along AC Transit Bus Routes**-Applicant will need a Detour Plan from AC Transit prior to submittal of application (Contact AC Transit at (510) 891-4908 or (510) 891-4744)

Return your completed application in person along with the items listed above to the Permit Center, Room 190, 2263 Santa Clara Avenue, Alameda from 7:30 a.m. to 3:00 p.m. Monday through Thursday. A Permit Technician will accept your application and fee, and route your application to the appropriate City departments for approval.

Please note: our office is closed on Friday.

After all City departments have granted their approval, you will be contacted and asked to come back into our office to read and sign the “Special Event Conditions” relevant to your Special Event.

REQUIRED ATTACHMENTS FOR THIS APPLICATION

FORM ID	FORM NAME	NO PAGES
SE1	Indemnity and Hold Harmless Agreement	1
SE2	Bicycle Parking Requirements	1
SE3	“No Parking” Certificate of Posting	1
SE4	Required Signatures Page	1
SE5	Temporary Encroachment	4
SE6	Request for Refund of Deposit	1
SE7	Accident Wavier and Release of Liability	2
SE8	Insurance Requirements	4



INDEMNITY AND HOLD HARMLESS AGREEMENT (SE1)

Community Development • Planning & Building
2263 Santa Clara Ave., Rm. 190
Alameda, CA 94501-4477
alamedaca.gov

510.747.6800 • F: 510.865.4053 • TDD: 510.522.7538
Hours: 7:30 a.m.–3:30 p.m., M–Th

whose address is _____

(hereinafter "Indemnitor") in consideration of _____

agrees to the following terms and conditions:

Indemnitor shall defend, indemnify, and hold harmless the City of Alameda, its City Council, Boards and Commissions, officers, and employees from and against any and all loss, damages, liability, claims, suits, costs, and expenses whatsoever, including reasonable attorney's fees, regardless of the merit of outcome of any such claim or suit arising from or in any manner connected to the event, services, or work conducted or performed pursuant to this Agreement and Permit.

Indemnitor shall defend, indemnify and hold harmless the City of Alameda, its City Council, Boards and Commissions, officers, and employees from and against any and all loss, damages, liability, claims, suits, costs, and expenses whatsoever, including reasonable attorney's fees, accruing or resulting to any and all persons, firms, or corporations, furnishing or supplying work, services, materials, equipment, or supplies arising from or in any manner connected to the services or work conducted or performed pursuant to this Agreement and Permit.

By the signature below, Indemnitor agrees that it has read this Indemnity and Hold Harmless Agreement and accepts and agrees to each and every term and condition herein.

The signatory below warrants that he/she is authorized by the Indemnitor to execute on its behalf this Indemnity and Hold Harmless Agreement.

INDEMNITOR:

Date: _____

By: _____

Print Name: _____

Title: _____

REQUIREMENTS, EVENTS WITH MORE THAN 100 PARTICIPANTS

1. Organizers should reserve space for bike parking commensurate with at least 5% of the total expected crowd. Expect a greater need for bicycle parking (10%) at any event located on Recreation and Park property.
2. In parking bicycles, an average length of 6 feet and width of 1.75 feet should be reserved for a single bike.
3. Bicycle parking should be within sight of a regular entrance to the event (maximum of a one-block radius). This can include car garages, schoolyards, parking lots, or on-street parking.
4. Valet parkers must handle the parking and return of bicycles. Bicycles should be returned upon receiving a claim check to ensure the same bicycles are returned that were left. Valet parkers should record the number of bicycles parked at the event and provide that number to the event sponsor in order to estimate the amount of space needed for the following year's event.
5. Bicycle parking should be monitored at all times by someone approved by the event sponsor.
6. Hours of operation of the secured attended bicycle parking must be at least the same hours as the event.
7. The sponsor shall be financially responsible for the secured attended bicycle parking in the event that bicycles are damaged or stolen.
8. Bicycle parking information must be provided whenever any kind of transportation or directional information is advertised for the event, in the same format and with equal amount of space. All events must indicate the location of the secured attended parking facilities and all event personnel must be aware of the location.

Should any unique circumstances arise in relation to the bicycle parking for a particular event, the applicant should contact the Transportation Coordinator with the Public Works Department of the City of Alameda at (510) 747-7948.



“NO PARKING”

CERTIFICATE OF POSTING (SE3)

Community Development • Planning & Building

2263 Santa Clara Ave., Rm. 190

Alameda, CA 94501-4477

alamedaca.gov

510.747.6800 • F: 510.865.4053 • TDD: 510.522.7538

Hours: 7:30 a.m.–3:30 p.m., M–Th

EN: _____

“No Parking” Signs

Address/Location: _____

Dates, from: _____ to: _____

Hours, from: _____ to: _____

Number of spaces requested: _____ @ \$14.00/space per day

Reason or purpose of posting (construction, moving, filming, etc.):

Signs will be posted on, date: _____ time: _____

Note: “No Parking” signs must be posted at least 24 hours in advance of requested time, per AMC Section 8-7.4a.

Sketch of Posting Area

I have attached a sketch of the posting area (if required) Yes No

Applicant Information

Name: _____

Address: _____

City: _____ State: _____ Zip: _____

E-mail: _____ Phone: _____

I certify that “No Parking” signs will be posted no later than 24 hours in advance of the requested time as stated above

Signature

Date

Print name

FOR OFFICE USE ONLY

Quantity	×	Cost per space	×	No. of days	=	Total fee
	×	\$14.00	×		=	



REQUIRED SIGNATURE(S) PAGE

(SE4)

Community Development • Planning & Building
2263 Santa Clara Ave., Rm. 190
Alameda, CA 94501-4477
alamedaca.gov
510.747.6800 • F: 510.865.4053 • TDD: 510.522.7538
Counter Hours: M, W, Th – 7:30 am – 3:30 pm

The Required Signature(s) Page must be submitted with each application.

Police Department
(All applications)

Contact: Sergeant Ryan DeRespini
E-mail: rderespi@alamedaca.gov
1555 Oak Street
Alameda, CA 94501
(510) 337-8518 (Please call first)

I have reviewed the attached application.

Signature

Date

Alameda Point
(Only Alameda Point property)

Contact: PM Realty Group
101 W Atlantic Avenue
Alameda, CA 94501
(510) 749-0304 (Please call first)

Applicant has/will receive a license to film/photo-shoot at Alameda Point from PM. This approval does not grant actual authority to film/photo-shoot until all approvals are granted by the City of Alameda Permit Center.

Signature

Date

City Owned Parks
(Only City Parks)

Contact: Amy Wooldridge (Monday-Thursday only)
2226 Santa Clara Avenue
Alameda, CA 94501
(510) 747-7529 (Please call first)

Applicant has/will receive permission to film/photo-shoot in the City Park from the Recreation and Park Department. This approval does not grant actual authority to film/photo-shoot until all approvals are granted by the City of Alameda Permit Center.

Signature

Date

7. Location of activity

Assembly point _____

Dispersal point _____

Please trace the exact route on an attached map or provide a drawing.

8. Estimate the number of participants: _____

9. Estimate the number of observers: _____

10. Will loudspeakers or sound devices be used? Yes No

If yes, how many? _____

Note: Applicant may be required to obtain an additional permit for sound devices.

11. To what extent will the streets and/or sidewalks on the proposed route be occupied? Please explain:

12. Number and kinds of vehicles to be used: _____

13. Number and kinds of animals: _____

14. Will your proposed activity require that street(s) be barricaded? Yes No

If yes, name of street(s) and/or intersections and indicate on attached map: _____

GENERAL PERMIT CONDITIONS

Please review the following list of General Permit Conditions and put a check mark beside those which apply to your activity.

- ___ 1. Applicant(s) agree to abide by all applicable provisions of the City of Alameda's Municipal Code.
- ___ 2. Applicant(s) understand and agree the proposed activity shall occur on the day and time as specified on the application.
- ___ 3. Applicant(s) understand and agree the number of participants in the proposed activity shall be restricted to that stated on the application.
- ___ 4. Applicant(s) understand and agree the proposed activity shall be restricted to the route(s), location(s), and dispersal point(s) as submitted with the application.
- ___ 5. Applicant(s) understand and agree the proposed activity shall be restricted to non-residential areas.
- ___ 6. Applicant(s) understand and agree the proposed activity will be restricted to only one-half of the street. Said portion of street must be clearly designated.
- ___ 7. Applicant(s) understand and agree to comply with restrictions applied to said activity by the State Department of Transportation.
- ___ 8. Applicant(s) understand and agree that use of said property will be restricted to those purpose(s) stated on the application.
- ___ 9. Applicant(s) understand and agree that the property to be used will be restricted to the area(s) as indicated on the application map or attached drawing.
- ___ 10. Applicant(s) understand and agree that the property shall be kept in a clean and orderly manner, free from debris.
- ___ 11. Applicant(s) understand and agree the movement of emergency vehicles shall have priority at all times.
- ___ 12. Applicant(s) agrees to obey all traffic laws applied to the proposed activity as determined by the City of Alameda.
- ___ 13. Applicant(s) understand and agree to provide security and traffic control as needed.
- ___ 14. Applicant(s) understand and agree that additional traffic control and security will be provided for said activity **by utilizing City of Alameda Police Officers on an overtime basis at the applicant's expense. The number of Police Officers to be determined by the reviewing Police watch Commander.**
- ___ 15. Applicant(s) understand and agree that equipment and lighting used for the proposed activity will not obstruct vehicular traffic.

____ 16. Applicant(s) understand and agree that a sound device will be operated only on the main arterials in Alameda and will not go into residential districts.

____ 17. Applicant(s) understand and agree to comply with all **Special Conditions** as may be required by City departments after review of application for proposed activity.

I declare that I am authorized to submit this application and that to the best of my knowledge and belief, all of the information given herein is true, accurate, and complete. Applicant(s), further acknowledges the General Permit Conditions as they apply to the proposed activity and agrees to fully comply with them.

Authorized Representative

Date

Application for Temporary Encroachment of Public Right-of-Way is hereby approved.

Building Official

Greg McFann

Date



REQUEST FOR REFUND OF DEPOSIT

SPECIAL EVENT PERMIT (SE6)

Community Development • Planning & Building

2263 Santa Clara Ave., Rm. 190

Alameda, CA 94501-4477

alamedaca.gov

510.747.6800 • F: 510.865.4053 • TDD: 510.522.7538

Hours: 7:30 a.m.–3:30 p.m., M–Th

Please submit the **original** "Request for Refund" form to Permit Center for processing. *Faxed copies will not be accepted* and will not initiate or expedite the refund process.

Permit No. _____

Title of Project _____

Contact Person _____

Phone Number _____

This will verify that all associated activities for the above-referenced permit and project have been completed as of date: _____

All "No Parking" signs for this project have been removed *(if applicable)* _____
Initial

Please refund any unused deposit. Thank You.

Signature

Date

Print Name

Mailing Address for Refund:

Return **original** form to:

City of Alameda Permit Center
2263 Santa Clara Avenue, Room 190
Alameda, CA 94501



**ACCIDENT WAIVER
AND RELEASE OF LIABILITY (SE7)**
 Community Development • Planning & Building
 2263 Santa Clara Ave., Rm. 190
 Alameda, CA 94501-4477
 alamedaca.gov
 510.747.6800 • F: 510.865.4053 • TDD: 510.522.7538
 Hours: 7:30 a.m.–3:30 p.m., M–Th

PARTICIPANT INFORMATION

Please print clearly

Please accept my entry in: _____

Race/Category: _____

Participant name: _____

Address: _____

City/State/ZIP: _____

Phone: _____ Age: _____ Sex: _____

In case of emergency, notify: _____

Relationship: _____ Phone: _____

READ AND SIGN BELOW

I acknowledge that this athletic event is an extreme test of a person’s physical and mental limits and carries with it the potential for death, serious injury, and property loss. The risks include, but are not limited to, those caused by terrain, facilities, temperature, weather, condition of athletes, equipment, vehicular traffic, actions of other people including, but not limited to, participants, volunteers, spectators, coaches, event officials, and event monitors, and/or producers of the event, and lack of hydration. These risks are not only inherent to athletics, but are also present for volunteers. **I agree** that prior to participating in an event, I will inspect the race course facilities, equipment and areas to be used and if I believe they are unsafe, I will immediately advise the person supervising the event activity, facility, or area. I hereby assume all of the risks of participating and/or volunteering in this event. I realize that liability may arise from negligence or carelessness on the part of the persons or entities being released, from dangerous or defective equipment or property owner, maintained or controlled by them or because of their possible liability without fault.

I certify that I am physically fit, have sufficiently trained for participation in the event and have not been advised otherwise by a qualified medical person.

I acknowledge that this Accident Waiver and Release Liability (AWRL) form will be used by the event holders, sponsors, and organizers in events in which I may participate and that it will govern my actions and responsibilities at said events.

In consideration of my application and permitting me to participate in this event, I, for myself, my executors, administrators, heirs, next-of-kin, successors, and assigns, forever waive and release and give up any and all claims, demands, liability, damages, costs, and expenses of any kind whatsoever, including personal injuries to me, or wrongful death, against the following entities or persons: _____ (Sponsoring Organization), City of Alameda, its City Council, Boards and Commissions, Officers, Employees and Volunteers, City Hall, Alameda CA 94501, the event holders, event sponsors, event directors, event volunteers, and event officials which may arise from my participation in the event or while traveling to or from the event, even if caused in whole or in part by the negligence or fault of the parties or persons I am hereby releasing, by the dangerous or defective

condition of any property or equipment owned, maintained or controlled by them and/or because of their liability without fault. *I fully understand I am forever giving up in advance any right to sue or make any claim against the parties I am releasing if I suffer such injuries and damages, even though I do not know what or how extensive those injuries and damages might be, and am voluntarily assuming the risk of such injuries and damages.*

I will assume my own medical and emergency expenses and hereby consent to receive medical treatment, which may be deemed advisable in the event of injury, accident, and/or illness during this event.

This AWRL shall be construed broadly to provide a release and waiver to the maximum extent permissible under applicable law.

I hereby certify that I have read this document and I understand its content.

Signature of participant

Date

Parent or guardian waiver for minors (Under 18 years of age): The undersigned parent and natural guardian or legal guardian does hereby represent that he/she is, in fact, acting in such capacity and agrees to save and hold harmless and indemnity each and all of the parties to above from all liability, loss, cost, claim, or damage whatsoever which may be imposed upon said parties because of any defect in or lack of such capacity to so act and release said parties on behalf of the minor and the parents or legal guardian

Signature of parent or legal guardian

Date

Printed name of parent or legal guardian

SPECIAL EVENT INSURANCE PURCHASE AND REQUIREMENTS

There are two options for obtaining Special Event insurance.

Option 1: Online Purchase

Go to the CJPRMA website below and scroll to the Special Event Insurance link on the bottom left hand corner of the website page and follow the instructions to obtain a printed Certificate of Insurance and Additional Insured Endorsement. Please have your credit card ready.

Go to www.cjprma.org and in the bottom left column, click on the Special Event Insurance Secure Online Application button.

Please note: Block parties are classified as “parties”. If you know in advance that your block party will involve “BYOB” (beer, wine, or liquor), please call Brigitt Whitescarver directly for quote, at: **(503) 977-5648**.

Inflatable devices/“bounce houses”: Please see additional instructions. If you have any problems accessing the website or no response, please call Sara Mullikin at (503) 977-5656 with Gales Creek Insurance Services, or email her at sara@galescreek.com.

Option 2: Provide Proof of Certificate of Insurance and Additional Insured Endorsement

For all designated coverages, the City of Alameda requires a certificate of insurance signed by the party authorized by the insurance company to bind the company to the coverage shown, as well as an additional insured endorsement to the policy.

Sample Information:

- 1) **Certificate of Insurance** (*sample attached*)
Designated Insurance Requirements:
 - General Liability: \$2,000,000
 - Company Rating: A.M. Best “A” or better

Provide the City of Alameda thirty (30) days advance written notice of cancellation, non-renewal or reduction in limits or coverage including the name of the contract or event.

Signed by the party authorized by the insurance company to bind the company to the coverage shown. Other insurance coverages may be required based on the type of contract and scope of services.

- 2) **Endorsement to the Policy** (*sample attached*)
The endorsement **must** name the “City of Alameda, its council, Officers, Employees, Volunteers, Boards and Commissions” as additional insureds, include the policy number and type of policy coverage. The endorsement must be a separate document. **A statement included on the certificate, that the City is an additional insured, is not sufficient.**
- 3) Forward the certificate of Insurance and the Endorsement to the Policy to the Department Representative with whom you are conducting business.

Please ask your insurance broker or agent to provide both documents to the City **ten (10) days prior to the event** taking place since several departments must sign off on the entire request package before your participation in the event.



INFLATABLE DEVICE INSURANCE COVERAGE REQUIREMENTS

When purchasing insurance for a block party that includes an inflatable device, such as a bounce house, please note the following requirements:

- 1) The Inflatable Device Vendor **must** add you, the Event Holder/Applicant, as an Additional Insured(s) to their (Vendor) insurance policy
- 2) You, the Event Holder/Applicant, **must** provide proof of #1 to the City of Alameda, prior to approval of the final permit
- 3) If you, the Event Holder, owns the inflatable device, then no additional charges apply

Follow the directions on Page 1 to obtain insurance for your Special Event.

SELLING ALCOHOL

If you are 'selling' alcohol at your event, you must purchase a different type of alcohol liability insurance. Brigg Whitescarver at Gales Creek can help you with this, if you call her at (503) 977-5648.

It is important to know additional factors can be added to your liability, (i.e., inflatable jumpers, climbing walls, etc.) and you will have the options once you create an account and quote.

You are welcome to shop around for insurance and are in no way required to use Gales Creek. However, you are required to have the Liability and Alcohol Sales Permit (liability) in place before your event.

Please visit eventinsurancenow.com and look for the "Login Now" button, on the top right of the page. Register as a person to access the site. Then log in with your new credentials, and create a new quote. After you create this account, you input the details of the event.

The individual or entity hosting the event and/or leasing the facility is the *named insured*. (Not the facility/event location)

- The system will confirm pricing and event details
- Once the quote is offered, it is saved
- You can buy instantly, or come back later and buy

If you choose to bind coverage, it is very important that you input the *insured* and the *additional insured* info correctly. These are separate entities and must be entered in separate areas of the application. Again, **only** the individual or entity leasing the location for the event is *the insured*.

The *additional insured* is sometimes merely the name of the facility, but is usually the specific name/address of the facility owner that is requiring the insurance.

It is also important when completing the Credit Card Authorization screen, that the info here **matches** the billing name and address for the credit card you are using.

Once the Credit Card Authorization is complete, the system will prompt you to print your certificates of insurance and your receipt.

For more information, please contact:

Sara Mullikin, CISR | CSA

Gales Creek Insurance Services

5727 SW MacAdam Ave | PO BOX 69508

Portland, OR 97239

Sara@galescreek.com | P (503) 977-5656, F (503) 977-5856, or toll free (800) 755-1575

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – MANAGERS OR LESSORS OF PREMISES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

1. Designation of Premises (Part Leased to You): Albert H. DeWitt OClub
2. Name of Person or Organization (Additional Insured): US DEPARTMENT OF THE NAVY, ALAMEDA REUSE/REDEVELOPMENT AUTHORITY, ALAMEDA MUNICIPAL POWER, CITY OF ALAMEDA, and its members, officers, directors, agents, volunteers, employees and officials.
3. Additional Premium: NONE

(If no entry appears above, the information required to complete this endorsement will be shown in the Declarations as applicable to this endorsement.)

WHO IS AN INSURED (Section II) is amended to include as an insured the person or organization shown in the Schedule but only with respect to liability arising out of the ownership, maintenance or use of that part of the premises leased to you and shown in the Schedule and subject to the following additional exclusions:

This insurance does not apply to:

1. Any "occurrence" which takes place after you cease to be a tenant in that premises.
2. Structural alterations, new construction or demolition operations performed by or on behalf of the person or organization shown in the Schedule.

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) City of Alameda, California	
	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 checked="" type="checkbox"/> Other (see instructions) ▶ Municipal Corporation	
	Address (number, street, and apt. or suite no.) 2263 Santa Clara Avenue, Room 220	Requester's name and address (optional)
	City, state, and ZIP code Alameda, CA 94501	
	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
94 6000288

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:

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).

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:

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.

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,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

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.

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

The following payees are exempt 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, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

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

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 page 2), 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 Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.