



City of Rio Rancho - Department of Financial Services
Vendor Payment/ACH Registration/NTTC Request

This form must be completed by vendor requesting registration. Please complete all the information on this form as completely and accurately as possible. This form may be typed or hand written. Please contact us at (505) 891-5010 option 2 for Purchasing with any questions.

Section I - Company Information

Company Name: _____

Company Contact Name and Title: _____

Mailing Address: _____
Street/PO Box City/State Zip Code

Telephone: _____ Fax: _____

E-Mail: _____

Are you providing a service? Yes: [] No: []

If yes, briefly describe the service you will provide: _____

If no services will be provided do you require a non-taxable certificate from the City?

Yes: [] No: [] NM Tax CRS #: _____

Section II - Payment Options

How would you like to be paid: (please select one option)

[] Payment by Check [] Payment by ACH/EFT Transfer

If a new vendor requests ACH/EFT payment the first payment issued will be a check and a zero disbursement will be sent to the bank identified below as a test payment. All payments thereafter will be processed as ACH/EFT payments.

Bank Routing Information

For the company listed above, the bank routing information for processing of ACH payments is as follows:

Bank Name: _____

Bank Address: _____
Street City/State Zip

Telephone: _____ Fax: _____

ABA Routing #: _____ Account #: _____

Payment of undisputed amounts shall be made through Automated Clearing House (ACH) transactions using the information provided above and shall be subject to the city's policies regarding vendor payments. The terms and conditions of any contract between the city and the vendor listed in Section I above shall govern and may, in some cases, supersede the applicability of this document. It is the Vendor's responsibility to ensure payment information is kept current to ensure payments are properly processed. Any payment questions or concerns should be directed to Michele Finley, by phone at (505) 896-8747, or by email at mfinley@rrnm.gov.

Section III - Certification

By signing below, I hereby certify that the information provided above is true and accurate to the best of my knowledge.

Authorized Signature: _____ Date

Please return this completed form and a completed W-9 form to the Purchasing Division by either emailing the packet to purchasing@rrnm.gov or by fax (505) 891-5762. Thank you for doing business with us!



**City of Rio Rancho
Department of Financial Services
Vendor Commodity Code Form**

Please refer to the City of Rio Rancho's COMMODITY CODE LIST for available commodity codes for goods and services offered. Scroll down to view the COMMODITY CODE LIST or find it under the "Vendor Registration" link on the City's Web Page: www.rnm.gov.

Please complete all the information on this form as completely and accurately as possible by typing or using blue or black ink. Please contact us at (505) 891-5010 option 2 for Purchasing with any questions.

USE 6-DIGIT COMMODITY CODES ONLY / USE 900 CODES FOR SERVICES

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If your company's commodity or service is NOT FOUND on the COMMODITY CODE LIST, please enter the information below:

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.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one 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) ▶ _____ Note. 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) ▶	4 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>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 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.

Social security number									
				-			-		
or									
Employer identification number									
				-					

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.

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.

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.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

² 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. 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 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 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
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 ⁴
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

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 "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.

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 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. 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 or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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 CODE LIST

007			FOOTWEAR BOOTS AND SHOES
	007	010	ALL
015			COPYING MACHINE SUPPLIES
	015	015	ALL
025			AIR COMPRESSORS & ACCESSORIES
	025	015	ALL
031			AIR CONDITIONING / HEAT PARTS/ACCSESSORIES
	031	003	ALL
	031	098	HVAC MAINTENANCE
037			DECORATIONS/AMUSEMENT/TOYS
	037	034	ALL
	037	084	TOYS/GAMES
	037	088	VIDEO GAMES/MACHINES
041			ANIMALS, EQUIPMENT & SUPPLIES
	041	032	DOG & CAT FOOD & SUPPLIES
045			APPLIANCES, HOUSEHOLD, MISCELLANEOUS
	045	024	MISCELLANEOUS
	045	047	DISHWASHERS
	045	066	MICROWAVES
	045	094	RANGES
	045	096	REFIGERATORS & FREEZERS
055			AUTO & TRUCK ACCESSORIES
	055	004	ALL
	055	005	CAMERAS, POLICE VEHICLES
	055	021	CONSOLES POLICE VEHICLES
	055	074	RACKS-GUN/POLICE VEHICLES
	055	079	SIRENS
	055	083	FLASHERS/WIG WAG
060			AUTO & TRUCK MAINTENANCE ITEMS
	060	001	ALL
065			AUTO BODIES & ACCESSORES
	065	005	ALL
070			AUTO MAJOR TRANSPORTATION
	070	003	AMBULANCES & RESCUE VEH
	070	006	AUTOMOBILES
	070	012	MOTORCYCLES
	070	045	TRUCKS, ALL SIZES
	070	051	TRUCKS, DUMP, OVER 1 TON
	070	053	PARATRANSIT VAN
	070	057	TRUCKS, FIRE PROTECTION

COMMODITY CODE LIST

070	066	TRAILERS, ALL
070	092	VANS, CARGO
075		AUTO EQUIPMENT & SUPPLIES
075	001	ALL
080		BADGES & OTHER ID EQUIPMENT
080	010	ALL
092		COPIER MACHINES PURCHASE
092	650	ALL
100		BARRELS, DRUMS
100	004	ALL
125		BOOKBINDING & BOOK SUPPLY
125	008	ALL
135		BRICKS AND CLAY PRODUCTS
135	005	ALL
150		BUILDER'S SUPPLIES
150	002	ALL
155		BUILDING, FABRICATE
155	074	ALL
165		KITCHEN EQUIPMENT
165	002	ALL
180		CHEMICAL MATERIALS
180	002	ALL
190		CHEMICALS & SOLVENTS
190	018	ALL
192		CLEANING SOLVANTS
192	040	ALL
200		CLOTHING & APPAREL
200	010	ALL
204		COMPUTER HARDWARE
204	010	ALL
205		COMPUTERS
205	002	ALL
205	002	POLICE VEHICLE LAPTOP

COMMODITY CODE LIST

206			NETWORK HARDWARE & ACCESSORIES
	206	001	ALL
	206	002	POLICE MOUNTING HARDWARE
	206	004	DOCKING STATION
	206	014	POLICE MOUNTING HARDWARE
	206	017	CONSOLES
	206	020	MISC.CABLE/WIRING
207			PRINTERS / ACCESSORIES / SUPPLIES
	207	010	ALL
208			SOFTWARE
	208	010	ALL
210			CONCRETE & CORRUGATED
	210	001	ALL
225			COOLER, DRINKING WATER
	225	060	ALL
232			CRAFTS, GENERAL
	232	010	ALL
240			DISHES, CUTLERY
	240	007	ALL
255			DECALS
	255	022	POLICE VEHICLES
	255	028	NON POLICE VEHICLES
269			DRUGS AND PHARMACEUTICALS
	269	002	ALL
280			CABLES / WIRE
	280	008	ALL
285			ELECTRICAL EQUIPMENT & SUPPLY
	285	002	ALL
287			ELECTRONIC COMPONENTS
	287	006	ALL
295			ELEVATORS
	295	040	ELEVATORS
	295	070	PARTS
300			EMBOSSING / ENGRAVING
	300	015	ALL

COMMODITY CODE LIST

305		ENGINEERING EQUIPMENT
305	004	ALL
310		ENVELOPES, PLAIN, PRINTED
310	006	ALL
320		FASTENERS, FASTENING DEVICES
320	010	ALL
330		FENCING
330	013	FENCING ALL TYPES
335		FERTILIZERS & SOIL
335	004	ALL
340		FIRE PROTECTION EQUIP/SUPPLIES
340	006	ALL
345		FIRST AID AND SAFETY EQUIPMENT
345	004	ALL
350		FLAGS, POLES, BANNERS & ACCESORIES
350	010	ALL
360		FLOOR COVERING
360	005	ALL
365		FLOOR MACHINE / PARTS
365	015	ALL
393		FOODS GROCERY
393	003	ALL
395		COMPUTER FORMS
395	015	ALL
397		FORMS, PRINTED
397	005	ALL
405		FUEL, OIL, GREASE & LUBRICANT
405	003	BUTANE AND PROPANE
405	007	FUEL ADDITIVES
405	009	FUEL, DIESEL
405	013	GAS, NATURAL
405	015	GASOLINE
405	031	LUBRICANTS ALL
405	034	MISCELLANEOUS
405	036	OIL, AUTO
405	038	OIL AND GREASE ADDITIVES
405	085	POWER STEERING FLUID

COMMODITY CODE LIST

405	100	FUEL PUMP, PART, ACCESSORYS
405	112	FLUID, BRAKE
405	113	FLUID, WINDSHIELD WIPER
425		FURNITURE, OFFICE
425	003	BOOKCASES AND BOOKSHELVES
425	006	CHAIRS
425	011	MISCELLANEOUS
425	014	CREDENZA UNIT, WOOD
425	017	DATA PROCESSING FURNITURE
425	020	DESK & CREDENZA & TABLES
425	030	DRAFTING CHAIRS & STOOLS
425	040	FILING CABINETS
425	053	LOCKERS, CABINETS
425	054	MODULAR PANEL SYSTEMS
425	081	SHELVING
425	092	FILING SYSTEMS
425	094	MODULAR SYSTEMS
440		GLASS & GLAZING SUPPLY
440	050	ALL
445		TOOLS, HAND
445	002	ALL
450		HARDWARE ITEMS
450	001	ALL
460		HOSE, ALL KINDS
460	004	ALL
470		MEDICAL EQUIPMENT
470	010	AMBULANCE COTS & STRETCHERS
475		HOSPITAL SURGICAL, MISCELLANEOUS
475	006	ALL
485		JANITORIAL SUPPLIES
485	000	ALL
490		LABORATORY EQUIPMENT/ACCESORIES
490	085	ALL
515		LAWN EQUIPMENT
515	005	MISCELLANEOUS
515	030	LAWN MOWERS, ALL
515	082	SPRINKLER SYSTEMS/PARTS
525		LIBRARY MACHINES/SUPPLIES
525	005	ARCHIVAL STORAGE MATERIAL

COMMODITY CODE LIST

525	010	BINDERS, COVERS, JACKETS
525	020	BOOK CARDS, DATE SLIPS
525	025	BOOK ENDS, HOLDERS, SUPPORT
525	030	BOOK MENDING, REBINDING
525	040	BOOK SECURITY SYSTEMS
525	050	BOOKS
525	070	LIBRARY LABELING SUPPLIES
525	080	LIBRARY SUPPLIES-MISC
540		LUMBER, WOODS, SIDING, MISCELLANEOUS
540	014	ALL
545		MACHINERY & HEAVY HARDWARE
545	002	ALL
550		TRAFFIC EQUIPMENT & MATERIALS
550	002	TRAFFIC PAINT & STRIPING
550	030	MARKERS, TRAFFIC
550	062	SIGNS, ALL
550	100	TRAFFIC SIGNAL CONTROLS
550	103	MISCELLANEOUS CONTROL EQUIPMENT
570		METALS; BARS, PLATES, RODS
570	028	ALL
578		MISCELLANEOUS PRODUCTS
578	035	ELECTION EQUIPMENT & SUPPLIES
578	036	FIREWORKS
578	005	MISCELLANEOUS
595		NURSERY STOCK & SUPPLIES
595	010	ALL
600		OFFICE MACHINES & ACCESSORIES
600	005	MISC. MACHINES / SUPPLIES
600	052	DICTATING MACHINES / SUPPLIES
600	061	FAX MACHINE SUPPLIES
600	073	OFFICE MACHINES, EQUIPMENT
600	082	SHREDDERS / SUPPLIES
615		OFFICE SUPPLIES
615	003	ALL
630		PAINT, COATINGS
630	003	ALL
635		PAINTING EQUIPMENT & ACCESORIES
635	006	ALL
640		PAPER & PLASTIC-DISPOSBLE

COMMODITY CODE LIST

	640	005	ALL
645			PAPER
	645	010	ALL
650			PARK, PLAYGROUND, SWIMMING
	650	006	BENCHES, PARK
	650	018	COMBINATION SETS, PLAYGROUD
	650	024	GRILL AND PARK STOVES
	650	036	PICNIC TABLES
	650	038	PLAYGROUND EQUIPMENT
	650	050	SAFETY SURFACES, PLAYGROUND
	650	062	SPORTS FIELD MAINTENANCE
	650	066	SWIMMING POOLS & SUPPLIES
	650	072	SWINGS, PLAYGROUND
	650	080	FOUNTAINSE
	650	100	MISC OUTDOOR EQUIP/FURN
655			PHOTOGRAPHIC EQUIPMENT
	655	015	ALL
658			PIPE AND TUBING
	658	035	ALL
659			PIPE/TUBE/VALVES FITTINGS
	659	006	ALL
665			PLASTICS
	665	024	ALL
670			PLUMBING EQUIPMENT
	670	002	ALL
675			POISONS
	675	035	ALL
678			POLES
	678	009	ALL
680			POLICE EQUIPMENT AND SUPPLY
	680	004	AMMUNITION
	680	005	AMMUNITION, RELOADED
	680	008	BODY ARMOR/PROTECTION EQ.
	680	012	BELTS, CASES, HOLSTERS ETC
	680	024	TESTING, ALCOHOL & DRUG
	680	042	SECURITY PARTITIONS
	680	044	DETECTORS, RADAR
	680	045	EXPLOSIVES STORAGE BOXES
	680	046	EXPLOSIVES

COMMODITY CODE LIST

680	047	EVIDENCE BAGS, CONTAINERS
680	048	FINGERPRINTING EQUIPMENT
680	049	FIREARMS TRAINING SIMULAT
680	050	GUNS, STUN
680	052	PISTOLS, RIFLES SHOTGUNS
680	060	HANDCUFFS AND LEG IRONS
680	067	TRAINING AND INST AIDS
680	076	RACKS, GUN
680	077	RADAR INSTRUMENTS, TRAFFIC
680	087	SURVEILLANCE EQUIPMENT
680	088	TARGETS AND POSTERS
680	092	TEAR GAS, TEAR GAS GUNS
680	093	TEST EQUIPMENT
680	095	TOOLS, GUNSMITHS ETC
680	096	MISCELLANEOUS SUPPLIES
691		POWER TRANSMISSION EQUIPMENT
691	028	ALL
695		PRINTING & SILK SCREENING
695	005	ALL
715		PUBLICATIONS / AUDIOVISUAL
715	046	LEGAL PUBLICATIONS
715	100	SUBSCRIPTION
720		PUMPS AND ACCESSORIES
720	012	BOOSTER OR CIRCULATING
720	015	CENTRIFUGAL
720	027	FIRE EQUIPMENT PUMPS&PUMP
720	033	GAS & DIESEL FUEL
720	040	MECHANICAL PUMPS & ACCESSORIES
720	064	SEWAGE AND SLUDGE
720	067	SEWAGE&SLUDGE PUMPS, SURFA
720	082	WATER PUMPS&ACCESSORIES
720	090	MISCELLANEOUS
725		RADIO AND TELECOMMUNICATN
725	012	ANTENNAS AND ACCESSORIES
725	013	MISCELLANEOUS
725	061	EQUIPMENT INSTALL
725	074	TWO WAY RADIO & SUPPLIES
725	100	MOBILE/CELLULAR PHONES
730		TELEVISION EQUIPMENT
730	006	TELEVISIONS
730	008	VCR'S/CD PLAYERS
730	010	VIDEO CAMERAS
730	015	VIDEO SURVEILLANCE SYSTEM

COMMODITY CODE LIST

	730	020	MISC. ACCESSORIES
	730	024	RECORDING TAPE/CD'S
735			RAGS, SHOP TOWELS, WIPING
	735	075	ALL
740			REFRIGERATION EQUIPMENT
	740	045	ALL
745			ROAD AND HIGHWAY MATERIAL
	745	002	SAND & GRAVEL
	745	007	ASPHALT
	745	021	CEMENT, TRUCKLOAD
	745	035	CRUSHED STONE
	745	056	AGGREGATE ALL
	745	065	PATCHING MIX, ASPHALT CONC
	745	069	CONCRETE ALL
	745	070	ROAD OIL
	745	077	SAND & GRAVEL
	745	080	SALT, HIGHWAY
	745	084	SLURRY SEAL
755			ROAD/HIGHWAY EQUIPMENT
	755	003	BOOMS, CRANE, TRACTOR
	755	030	ASPHALT PAVERS
	755	036	HYDRAULIC ACCESSORIES
	755	040	BACKHOE
	755	041	MUD JACKS & ACCESSORIES
	755	060	CONCRETE EQUIPMENT
	755	065	CONCRETE CUTTERS, SAWS
	755	066	SPREADERS, ALL
	755	070	ALL GRADERS
	755	072	STRIPING MACHINES
	755	075	SWEEPER ACCESSORIES
	755	076	TAMPERS / COMPACTORS
	755	077	SWEEPERS, DRAG BROOMS
	755	080	CONCRETE MIXERS
	755	087	TRACTORS, ALL
	755	090	WEED BURNERS & SPRAYERS
	755	092	LOADERS, FRONT END
	755	096	HYDRAULIC EQUIPMENT
	755	105	BLADES
	755	106	FORKS
770			ROOFING MATERIALS
	770	006	ALL
785			EDUCATION SUPPLIES
	785	020	ALL

COMMODITY CODE LIST

790		SEED, SOD, SOIL, PLANTS, TREE
	790 005	ALL
801		SIGNS, MATERIALS
	801 009	ALL
805		SPORTING AND ATHLETIC EQUIPMENT
	805 005	ALL
832		TAPE
	832 004	ALL
840		TELEVISION EQUIPMENT AND ACCESSORIES
	840 010	ALL
845		TESTING APPARATUS & INSTRUMENTS
	845 001	ALL TESTING DEVICES
850		HOUSEHOLD, SHEETS, TOWLES
	850 063	ALL
863		TIRES AND TUBES
	863 005	ALL
865		VALVES
	865 005	ALL
870		BLINDS
	870 070	ALL
875		VETERINARY EQUIPMENT & SUPPLIES
	875 008	ANIMAL CONTROL EQUIPMENT
	875 058	PHARMACEUTICALS, VETERINAR
880		PROJECTORS/AUDIO VISUAL
	880 011	ALL
885		WATER TREATING CHEMICALS
	885 001	ALL
890		WATER/WASTEWATER EQUIPMENT
	890 004	BAR&TRASH SCREEN EQUIPMEN
	890 005	BELT FILTER PRESS & PARTS
	890 008	CHLORINATION EQUIPMENT
	890 028	INSTRUMENTATION EQUIPMENT
	890 030	MANHOLE RINGS & COVERS
	890 035	METAL FINDERS/DETECTORS

COMMODITY CODE LIST

890	040	METER AND VALVE BOXES
890	044	METERS, WATER
890	045	METERS, WATER & PARTS
890	046	METER READING DEVICES
890	064	SEWER INSPECTION EQUIPMEN
890	066	SEWER LIFT STATIONS & PARTS
890	068	TAGS, WATER METER REMOVAL
890	080	WATER LEAK DETECTION SYST
890	087	WATER TREATMENT EQUIPMENT
890	096	REPLACEMENT PARTS
890	120	FIRE HYDRANTS & GUAGES
890	125	METERS, WTR PARTS EXCHG
890	130	CLEANING EQUIPMENT
893		WATER & SEWER SUPPLIES
893	005	ALL
895		WELDING EQUIPMENT/SUPPLIES
895	020	ALL
900 CLASS FOR SERVICES ONLY		
906		ARCHITECTURAL SERVICES
906	007	ARCHITECT SERVICES
906	056	LANDSCAPE ARCHITECTURE
907		ENGINEERING SERVICES
907	040	ENGINEERING SERVICES
907	042	GEOTECHNICAL - SOILS
907	079	SURVEYING SERVICES
907	083	TESTING SERVICES
908		AUTOMOTIVE SERVICES
908	010	ALL
909		BUILDING CONSTRUCTION SERVICES
909	021	ALL
910		BUILDING MAINTENANCE / REPAIR
910	001	ALL
915		COMMUNICATIONS / MEDIA SERVICE
915	001	MISC. MEDIA SERVICES
915	002	ADVERTISING
915	003	INTERNET SERVICE
915	048	GRAPHIC ARTS SERVICES
915	073	PRINTING, BROCHURE, FLYERS
915	074	RADIO COMMERCIAL PRODUCT
915	075	TELEPHONE SERVICES, CELLULAR

COMMODITY CODE LIST

	915	078	TV COMM PRODUCTION
	915	096	WEB PAGE DESIGN
924			EDUCATIONS SERVICES / MATERIALS
	924	005	ALL
925			EQUIPMENT MAINT & REPAIR
	925	006	MISCELLANEOUS
	925	008	AUTO MAJOR TRANSP EQUIPMENT
	925	024	COPYING MACHINES
	925	037	FLOOR MAINT MACHINES
	925	054	LAWN EQUIPMENT
	925	060	MEDICAL EQUIPMENT
	925	066	PARK, PLAYGROUND EQUIPMENT
	925	067	PHOTOGRAPHIC EQUIP
	925	070	POOL EQUIPMENT
	925	076	ROAD & HIGHWAY EQUIPMENT
	925	088	TOWERS; RADIO & RADAR
	925	089	TRAFFIC CONTROL DEVICES
	925	100	CAR WASH
926			ENVIRONMENTAL & ECOLOGICAL
	926	045	HAZARDOUS MATERIAL & WASTE
	926	077	RECYCLING SERVICES
	926	096	MISCELLANEOUS ENVIRONMENTAL SERVICE.
930			EQUIPMENT RENTAL
	930	003	AIR COMPRESSOR & ACCESSORIES
	930	025	CRANES, DOZERS, LOADERS
	930	063	MACHINERY & HEAVY HARDWRE
	930	075	ROAD & HWY EQUIPMENT
	930	091	PORT-A-LETS
	930	100	TENTS
	930	110	LIGHTING, BARRACADES, ETC.
	930	120	VEHICLE RENTAL/BUS
	930	160	COPY MACHINE
	930	165	POSTAGE METER MACHINE
	930	170	SAFETY EQUIPMENT
	930	175	MISC. RENTAL
932			FINANCIAL SERVICES
	932	020	APPRAISAL SERVICE
	932	035	AUDITING
	932	040	BANKING / INVESTMENTS
	932	045	EQUIPMENT LEASES / FINANCING
934			FREIGHT SERVICES
	934	005	ALL

COMMODITY CODE LIST

935		HEALTH RELATED SERVICE
	935 065	ALL SERVICES
946		TAX
	946 010	TAX
947		MISCELLANEOUS SERVICES
	947 001	APPRAISAL – REAL ESTATE
	947 002	AUDITING
	947 003	BANKING
	947 010	CERTIFIED PUBLIC ACCT.
	947 014	COLLECTION SERVICES
	947 020	ESCROW & TITLE SERVICES
	947 025	FINANCIAL ADVISOR
	947 030	INVESTMENT SERVICES
	947 031	MEDIATION RESOLUTION
	947 032	ENVIRONMENTAL IMPACT STUDIES
	947 041	LEGAL SERVICES ATTORNEYS
	947 045	LOBBY SERVICES
	947 049	TEMP STAFFING SERVICES
	947 050	LABORATORY TESTING
	947 062	MISCELLANEOUS
952		HUMAN SERVICES
	952 007	ALCOHOL&DRUG TESTING SERVICE
	952 020	CORRECTIONAL
	952 021	COUNSELING
	952 038	EMPLOYEE ASST. PROGRAMS
	952 090	MISCELLANEOUS
953		INSURANCE, ALL TYPES
	953 006	ALL
	953 056	LIABILITY, GENERAL
954		LAUNDRY & DRY CLEANING SERVICES
	954 005	ALL
955		PUBLIC WORKS RELATED SERVICES
	955 010	BUILDING CONSTRUCTION
	955 058	MISCELLANEOUS SERVICES
	955 070	ELECTRICAL CONTRACTING
	955 074	STREET HWY CONSTRUCTION
	955 076	STREET/HWY REPAIR
	955 083	SURVEYING
	955 097	WASTEWATER TREATMENT O&M
	955 100	UNDERGRND UTILITIES CONTR
	955 115	WATER PLANT CONST, O&M
	955 130	MISC. TRAFFIC EQUIPMENT

COMMODITY CODE LIST

	955	150	METER CALIBRATION
	955	160	TRAFF SIGNAL INSTALLATION
960			GROUNDS & PARK SERVICES
	960	015	FENCE INSTALL & REPAIR
	960	072	PEST CONTROL
	960	082	SWIMMING POOL BLDG, MAINT
	960	088	TREE TRIMMING SERVICES
	960	100	GROUNDS SERVICE MISC.
	960	120	PLAYGROUND CONSTRUCTION
	960	130	BASKETBALL/VOLLEYBALL CON
	960	999	GRAVEL/STONE/POLYETHYLENE
966			PRINTING SERVICES
	966	007	ALL
970			SHIPPING AND HANDLING
	970	001	SHIPPING AND HANDLING
971			REAL PROPERTY RENTAL / LEASE
	971	030	MISCELLANEOUS RENTAL / LEASE
	971	045	OFFICE SPACE RENTAL / LEASE