



**Board of County
Commissioners**

Kevin Beckner
Victor D. Crist
Ken Hagan
Al Higginbotham
Lesley "Les" Miller, Jr.
Sandra L. Murman
Stacy R. White

Parks & Recreation

County Administrator
Michael S. Merrill

**County Administrator
Executive Team**

Lucia E. Garsys
Carl S. Harness
Gregory S. Horwedel
Ramin Kouzehkanani
Liana Lopez
Bonnie M. Wise

Internal Auditor
Peggy Caskey

County Attorney
Chip Fletcher

Parks & Recreation
PO Box 1110
Tampa, FL 33601-1110

Date: August 5, 2016

To: Special Interest Instructors

From: Doc Dougherty, Department Director

Re: Remittance and IRS Reporting of Special Interest Revenues

All Special Interest Instructors should note that there is going to be a change in the way that your revenue will be reported to Hillsborough County, as well as in how you will be paid.

The income you receive for instructing special interest classes at the Hillsborough County Parks and Recreation Department must be reported for income tax purposes. In addition, Hillsborough County is required to issue IRS Forms 1099 to special interest instructors. Due to a change in our financial reporting system, the County needs to capture amounts reportable for income tax purposes through the payment process. This provides for full transparency of financial transactions and applies best practices in financial reporting.

Effective January 1, 2017, special interest instructors must remit 100% of all funds collected for classes to the County. This includes the 30% remitted to the County plus the 70% previously retained by the instructor. In turn, the County will process payment to the instructor for 70% of the amounts collected. Payments of the 70% portion will be reported to the instructor on IRS Form 1099 for each calendar year. The instructor may choose to receive payment by check or direct deposit. A direct deposit form is attached for convenience, as well as instructions and required documentation for payment.

In short, you will submit 100% of all revenue to Hillsborough County, and then 70% of that revenue will be sent back to you in the form of payment chosen as soon as possible. At the end of the year, you will receive the IRS Form 1099, indicating the revenue you received from Hillsborough County.

Thank you for your assistance and understanding with this change as we work toward creating a professionally structured and sustainable process in our revenue collection.

If you have questions about the new process, please contact Debbie Robinson or Adrienne Rouse at 813-744-5595.



Complete All Applicable Areas

Print Clearly In Black Ink

SSN# _____/_____/_____
(Legal Name) (First) (Middle) (Last)

(Mailing/Street Address) (City) (State) (Zip)

(Home Phone) (Cell Phone) (E-Mail Address) (DOB)

(Current/Most Recent Employer) (Address/City/State/Zip) (Business Phone)

Educational Background High School Diploma [] GED [] Other []

(Please Check All Applicable) University/College Attended _____ Degree Earned _____

Instructor Experience

(Subject) (Location) (Phone) (Contact Person) (How Long)

(Subject) (Location) (Phone) (Contact Person) (How Long)

(Preferred Location/Area) (Participants Age) (Days/Times Available)

Instructor Related References (Not Parks and Recreation Employees)

(Reference Name) (Relationship) (Length of Time Known) (Phone Number)

(Reference Name) (Relationship) (Length of Time Known) (Phone Number)

Have you ever pled not guilty, been convicted of or pled nolo contendere to any crime as an adult? (Note: you may omit minor traffic violations)

Yes [] No []

Do you currently have any law violations pending against you? Yes [] No []

** If you answered YES to either law violation question, provide the type of law violation, date of occurrence, city/state where the violation(s) occurred and the penalty imposed for each crime/violation

Hillsborough County is an equal opportunity/affirmative action employer that enforces a drug free workplace. Please attach a copy of your driver license and social security card for identification.

Signature: _____ Date: _____



BACKGROUND CHECK/INVESTIGATION DISCLOSURE AND AUTHORIZATION FORM

By signing the release below, I hereby authorize Hillsborough County to contact any and all corporations, former employers, educational institutions, law enforcement agencies, city, state, county, federal courts, and military services to release information about my background including, but not limited to, information about employment, education, driving record, criminal record and general public records history to Hillsborough County.

In compliance with Section 119.071(5), Florida Statutes (Public Records Law) by this document the Hillsborough County office discloses to you that your Social Security number is requested for the purpose of applicant and employee background and criminal history checks, identity verification of past employment, new hire and unemployment reporting, processing employment benefits, drug screening, income reporting, Workers Compensation reporting, payroll processing and reporting and will be used solely for those purposes.

I understand that my Special Interest contract with Hillsborough County is subject to satisfactory completion of a background/check/investigation, including verification of information I supplied in my Special Interest application.

I release from all liability all persons, companies, and schools supplying such information. I release Hillsborough County from and indemnify Hillsborough County against any liability whatsoever in connection with such background investigation and the use of the results there from in the Special Interest application process. I also understand that I will be given a copy of the background check/investigation report, should any adverse action or non-selection be considered because of the results of the report.

I believe to the best of my knowledge that all information I have provided is accurate, true and correct and that I fully understand the terms of this release.

Print Name _____

Alias Name _____

Address _____ City _____ State _____ Zip _____

University/School Degree Earned _____

Date Received Degree (if applicable) _____

Social Security # _____

Driver's License Number and State _____

Signature of Applicant _____ Date _____



INSTRUCTOR AGREEMENT

This agreement entered into this _____ day of _____, by and between Hillsborough County Parks and Recreation Department and _____ (Instructor as an independent contractor) indicated the following.

I. The county agrees to permit the Instructor and in approved cases, an assistant, to teach class(es) listed below.

Table with 6 columns: CLASS, DAY, TIME, SITE, FEE, DATES(S)

II. The county agrees that the Instructor shall receive 70% of class income with 30% being remitted into the County General fund. The Instructor shall be responsible for collecting the class income and transmitting it to the County. Class fees shall be set in accordance with the Parks and Recreation Fee Schedule Policy for Special Interest Classes as set forth by the BOCC POLICY 03.04.09.00. Any disputes regarding class fees shall be the responsibility of the Instructor to resolve.

III. Instructor agreements are not automatically renewable. The County reserves the unilateral right to cancel this agreement, or any class, should the Instructor fail to meet responsibilities of this document or for any other reason. Instructors are obligated to make up canceled classes.

_____ TO _____
Month Day Year Month Day Year

IV. Instructor agrees to notify department site representative as soon as possible if an emergency prevents any class. The class will not be canceled without the approval of the Department or Departmental representative. Instructors are obligated to make-up any canceled classes.

V. Department sponsored or co-sponsored facilities shall not be used for private lessons. Supplies and equipment cannot be used for private purposes or sold to students without prior department approval.

VI. Class size may be limited by the Department. Specify size: Minimum _____ Maximum _____

VII. I certify that I have read, understand and had the opportunity to ask question concerning this Instructor Agreement and the Conditions for Class Contactor Instructor Forms.

Print name (Instructor) Signature (Instructor) Date

Address: _____ Phone: _____

E-mail Address: _____ Alt. Phone: _____

Director Signature _____ Date: _____

Recreation Manager _____ Date: _____

Recreation Program Supervisor _____ Date: _____



1. Instructors are hired on a contractual basis for a stipulated amount of time.
2. As an Instructor, you function as an independent contractor of Parks and Recreation Department and Hillsborough County. Your personal appearance and conduct should be above reproach at all times.
3. Your class or classes are to be held as scheduled. If illness prevents you from teaching your class, notify Recreation staff in sufficient time so that students may be made aware of the situation. Only the Recreation Program Supervisor, Assistant Recreation Program Supervisor Recreation Program Manager can cancel a class. Make up classes, rescheduled classes, and extended sessions will be determined by the Recreation Program Supervisor or Assistant Recreation Program Supervisor. Instructors are obligated to make up classes they fail to provide due to illness and any classes canceled by the Recreation Program Supervisor, Assistant Recreation Program Supervisor, Recreation Manager due to center or department convenience.
4. Special equipment, tables, chairs, mats, etc., are to be set-up, taken down, and returned to their original places by the instructor. The site of the class and any waiting area is to be left in a clean, orderly condition.
5. Instructors who have children in their classes should ensure that children are never left unattended for any reason. Instructors are to ensure that every child has left the facility prior to leaving. Problems with parents arriving late to pick up their child should be reported to the Recreation Program Supervisor, Assistant Recreation Supervisor or designee at the earliest opportunity.
6. The services to be performed under this contract will be performed entirely at instructor's risk and instructor assumes all responsibility for teaching his/her classes. Instructor agrees to indemnify the County for any and all liability, loss or damage arising out of the performance of this agreement.
7. Maximum fee for students is up to \$10.00 per student, per hour of instruction.
8. All instructors must complete the Instructor Agreement (must have all approval signatures prior to start of class) and have an IRS form W-9 on file. Instructors are independent contractors and responsible for their own withholding and payroll taxes.
9. Advertising, special offers, and all promotional materials for all classes must be coordinated/approved through the Recreation Program Supervisor and/or the Special Interest Class Coordinator.
10. All paperwork, fee collections, registrations, refunds, class scheduling, cancellations, special supply purchases, etc., are to be coordinated by the Recreation Program Supervisor, Assistant Recreation Program Supervisor or designee.
11. Child care arrangements for parents taking classes are not to be made by instructors. Instructors should ensure that children are not brought into classes where their presence disturbs students or interrupts the class.
12. Under special circumstances, the Parks and Recreation Department reserves the right to enroll a department employee in a class for the purpose of in-service training. In these limited situations, all fees will be waived for the County/Department employee.
13. Instructors are responsible for securing Participant Waivers from all students, students under eighteen years of age must obtain parent signature and turn into the Recreation Program Supervisor or Assistant Recreation Program Supervisor.

_____ Initial



**Hillsborough
County Florida**

Parks & Recreation

**Board of County
Commissioners**

Kevin Beckner
Victor D. Crist
Ken Hagan
Al Higginbotham
Lesley "Les" Miller, Jr.
Sandra L. Murman
Stacy R. White

County Administrator

Michael S. Merrill

County Administrator

Executive Team

Lucia E. Garsys
Carl S. Harness
Gregory S. Horwedel
Ramin Kouzehkanani
Liana Lopez
Bonnie M. Wise

Internal Auditor

Peggy Caskey

County Attorney

Chip Fletcher

Parks & Recreation

PO Box 1110
Tampa, FL 33601-1110

Hold Harmless/Indemnification Agreement

Hillsborough County shall not be liable for and (the undersigned) hereby agrees to defend, indemnify and hold the county harmless for any and all claims for loss, damage or injury of any nature whatsoever to person or property which claim results in any way from, arises in any fashion from, is connected with, or results from the undersigned's use of facilities at the times end at the location and for the purposes set forth.

Location Requested: _____

Signature: _____ Date: _____

Applicant's Name: _____
(Please Print)

Organization: _____

Address: _____

City/Zip: _____

Upon Approval to Use Center/Park Property

Dates: _____

Times: _____

Activity or
Purpose: _____

ATTACH INSURANCE CERTIFICATE (Approved by Risk Management if necessary)



**Hillsborough
County Florida**

Parks & Recreation

**Board of County
Commissioners**

Kevin Beckner
Victor D. Crist
Ken Hagan
Al Higginbotham
Lesley "Les" Miller, Jr.
Sandra L. Murman
Stacy R. White

County Administrator
Michael S. Merrill

**County Administrator
Executive Team**
Lucia E. Garsys
Carl S. Harness
Gregory S. Horwedel
Ramin Kouzehkanani
Liana Lopez
Bonnie M. Wise

Internal Auditor
Peggy Caskey

County Attorney
Chip Fletcher

Parks & Recreation
PO Box 1110
Tampa, FL 33601-1110

Employment of Relative Disclosure Statement

In order to prevent preferential treatment in the contracting of Special Interest instructors, as well as to avoid creating situations where favoritism may be alleged to be associated with operational decisions within departments of the County, Special Interest Instructors and Prospective Special Interest Instructors must disclose and report the employment relationships of their family members as described below.

Family members: Shall include the following relationships, whether established by blood (consanguinity), marriage (affinity) or other legal action: Father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half-brother, and half-sister.

To be completed by Special Interest Contractor or prospective Special Interest Contractor

Name: _____ Date: _____

Recreation Facility: _____ Ph. No. _____

Name of Class: _____ Mailing _____

Address: _____

E-mail Address: _____

Check All Appropriate Boxes

[] Currently Employed by **Hillsborough County**

[] I Certify and Disclose the following family members, as defined above are currently employed with **Hillsborough County**.

Name: _____ Department: _____

Relationship: _____

[] I certify that **IDO NOT** have a family member as defined above, employed with **Hillsborough County**.



**Hillsborough
County Florida**

Parks & Recreation

**Board of County
Commissioners**

Kevin Beckner
Victor D. Crist
Ken Hagan
Al Higginbotham
Lesley "Les" Miller, Jr.
Sandra L. Murman
Stacy R. White

County Administrator

Michael S. Merrill

**County Administrator
Executive Team**

Lucia E. Garsys
Carl S. Harness
Gregory S. Horwedel
Ramin Kouzehkanani
Liana Lopez
Bonnie M. Wise

Internal Auditor

Peggy Caskey

County Attorney

Chip Fletcher

Parks & Recreation

PO Box 1110
Tampa, FL 33601-1110

www.HillsboroughCounty.org

Please read this acknowledgment form carefully before signing below.

I acknowledge that I am not an employee of Hillsborough County, Family and Aging Services Department/Children's Services Division, or any other Department of Division under the authority of the Hillsborough County Administrator (hereinafter referred to as "Hillsborough County").

I hereby waive and release any claim against Hillsborough County as set forth herein.

I understand that since I am not an employee of Hillsborough County; Hillsborough County is not responsible for paying my salary and/or withholding appropriate taxes, paying social security, workers' compensation, state disability, unemployment or for providing any benefit on my behalf, or behalf of my spouse or dependents, including those that may be legally required.

I also expressly acknowledge and agree that since I am not an employee of Hillsborough County, I am not entitled or eligible to participate in any of Hillsborough County's employee benefits programs (nor are my spouse or any dependent) and, in this connection, I hereby waive all rights to such benefits, including any right to file a claim for any employee benefits under the applicable federal, state, or local law, or under any Hillsborough County policy, practice, procedure, or program.

I also understand and agree that I am not eligible for membership in the Florida Retirement System (FRS) and I cannot participate in the FRS nor can I claim my services later for retirement purposes.

I further understand and agree that since I am not an employee of Hillsborough County, any and all claims of employment discrimination or claims regarding employment practices pursuant to federal, state, or local laws shall be with Experience Works Inc.

(Print Name Please)

(Signature)

(Date)



Hillsborough County Parks and Recreation Department is in the process of updating our customer database. Part of this requires current personal and bank information that we currently have on your account.

To insure that you are offered the best account/payment processing on your current account, please fill out the attached Check Acceptance Form; otherwise we are not obligated to accept a personal or business check.

Please remit this form to your local Parks and Recreation Department for processing.

CHECK ACCEPTANCE FORM

Name on Check _____	Date of Birth _____
Address _____	Sex Male__ Female__ Other_____
City _____	Race _____
State, Zip _____	Height _____ Weight _____
Home Phone _____	Hair Color _____
Cell Phone _____	Eye Color _____
Business Phone _____	
Email Address: _____	

Each person signing the personal or business check remitted must have a completed form on file.

Conditions

If the check is returned by a bank, i.e., insufficient funds or closed account, Pursuant to s. 68.065 and s. 832.07, Florida Statutes, you would be notified that the following check issued by you has been dishonored by the bank. Payment in guaranteed funds (money order, bank certified check or cashier’s check) for the total amount due, including service charges allowed by s. 832.08(5). Florida Statues and Hillsborough County Ordinance 96-28, must be made within 15 days from the date of the notice.

Unless the total amount due is paid in full to Hillsborough County BOCC within the 15 days from the date of the notice, this information, and all other related information or documents, may be turned over to the State Attorney for criminal prosecution. You may be additionally liable in a civil action for triple the amount of the check, but in no case less than \$50 together with the amount of the check; a service charge, court costs, reasonable attorney fees, and incurred bank fees, as provided in s. 68.065, Florida Statutes.

Future payments remitted will be made via credit card, money order, bank certified or cashier’s check.

I have read and understood the above conditions, and hereby agree to them:

Printed Name: _____

Signature: _____

Date: _____

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.

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.

Social security number								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-
-	-	-	-					
or								
Employer identification number								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black;"> </td> </tr> <tr> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </table>					-	-	-	-
-	-	-	-					

Part II Certification

Under penalties of perjury, I certify that:

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

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
- 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 person 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 ³
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.

HILLSBOROUGH COUNTY BOCC & CLERK OR CIRCUIT COURT
ORACLE EBS SUPPLIER REQUEST
FAX NUMBER: 813-272-5544

Please note that all the fields must be legibly filled in and in order to be processed.

ACTION REQUESTED: ADD: (Please Attach W9) CHANGE: INACTIVE:

***REQUIRED** (See attached instructions for required items)

SUPPLIER#: _____ SUPPLIER SITE: _____

*SUPPLIER NAME: _____

(Corresponding to the Federal EIN/SSN#)

ALTERNATE NAME (If applicable/DBA) _____

*FEDERAL EIN or SSN:

(See attached instructions)

*PURCHASE ORDER (PO) ADDRESS:

ATTN: _____

STREET: _____

CITY/STATE/ZIP: _____

*SUPPLIER CONTACT: _____

*PHONE: _____ *E-MAIL: _____

TOLL FREE: FAX:

*REMIT (RM) ADDRESS (IF DIFFERENT):

ATTN: _____

STREET: _____

CITY/STATE/ZIP: _____

REQUESTED BY:

INITIATOR: _____ DEPARTMENT: _____

PHONE: _____ DATE: _____



MONTHLY CLUB REVENUE REPORT

Instructor: _____

Class: _____

Site: _____

Day _____ Time _____ Fee _____

NAME	DATES											
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.												
12.												
13.												
14.												
15.												

Form and check due the first week of the month for the previous month's classes. Maximum fee up to \$10 per student, per hour of instruction.

Total Student Visits	Cost of Class	Total Fee	70% Instructor	30% County
	X	=		

Instructor Signature

Date