Contractor Checklist

☐ Contractor Agreement

- If you are a TRS retiree, provide TRS retiree number for approval.
- Do not begin work until contract is approved by Principal/Director, CFO and Board of Education.

Choose one:

☐ Affidavit of No Employees – Notarized
  - Copy of driver’s license required

or

☐ Contractor Affidavit and Agreement - Notarized

☐ Vendor Registration form

☐ W-9

☐ Background Check

- Follow instructions attached
- Select volunteer/contractor
- Pay online or take a money order with you to the processing location

Send original completed form to:
Marietta City Schools
Financial Services Department
P.O. Box 1265
Marietta, GA 30061

Payment

☐ Send numbered and dated invoice to Principal/Director for payment approval. See example attached.
CONTRACTOR AGREEMENT

This agreement is made and entered into this date________________ between Marietta City Schools, Georgia and (Contractor)____________________________

The following services are to be provided by Contractor:______________________________________________________________

Service Period: Beginning (mm/dd/yyyy) ____________________ Ending (mm/dd/yyyy) ____________________ Total Payment: $_____________ /per hour, not to exceed $_____________

☐ Check if TRS Retiree   TRS Retiree # (required): __________________________ Background Verification TCN#____________________

By my signature below, I confirm I have read, understand and agree to the following terms and conditions:

I. I am not an employee of Marietta City Schools and my compensation for services will not be subject to payroll tax deductions nor will fringe benefits be provided. As such, an invoice is required by the school district to ensure timely payment for services rendered. Both I and my employees and agents (if any) are independent contractors for all purposes.

II. I will comply at all times with all state, federal and local laws, regulations, codes and ordinances, as well as with all policies and procedures of the Marietta City Schools, all and the same may be modified or amended from time to time including, without limitation, the requirements of O.C.G.A. §13-10-90, O.C.G.A § 13-10-91 and Georgia DOL Rule 300-10-1.02, which are conditions for contract award.

III. Contractor will, at its own cost, perform background checks on any employee or subcontractor who will be working on Marietta City School property, by following the instructions attached. Background checks must be provided to Marietta City Schools before work can begin.

IV. I am not a vendor listed on the Excluded Parties List System (EPLS) and Marietta City Schools will terminate this contract if I am included on the EPLS. I understand I am required to disclose in writing to the Superintendent any debarments or suspensions that contractor has received from any entity within ten calendar days of the notification of the debarment or suspension, to produce immediately upon request written documentation of any debarment or suspension and to cooperate fully in any Marietta City Schools’ investigation.

V. Marietta City Schools may terminate this agreement at any time for any reason or no reason and without penalty or further obligation.

VI. I must complete in its entirety the Marietta City Schools’ Vendor Registration Packet.

VII. It is my duty and responsibility to include any compensation arising from this agreement as income on my federal and state income tax returns. Marietta City Schools will comply with applicable federal and state laws concerning the reporting of this compensation to the Internal Revenue Service, including the issuance of IRS 1099-MISC miscellaneous income form.

Any equipment, supplies, or materials used in the performance of this service, which are not provided by Marietta City Schools (MCS), shall be at the sole cost and expense of the Contractor. Contractor is responsible for damages arising out of or resulting from Contractor’s or its representatives or agents’ acts or omissions including, without limitation, any damage to MCS’ property or equipment.

This agreement will terminate upon payment in full by Marietta City Schools for the services stated herein.

Contractor Signature ___________________________________________ Date ____________________

MCS Asst. Supt/Principal/Director _________________________________ Date ____________________

Chief Financial Officer __________________________________________ Date ____________________

Account Number ________________________________________________

Original Contract to MCS Finance Dept.
Contractor invoices to Marietta City Schools, Finance Department, P.O. Box 1265, Marietta, GA 30061
(Revised 07-09-2019)
AFFIDAVIT OF NO EMPLOYEES

The undersigned, in connection with a proposed contract or subcontract with
____________________ ("School District") for the physical performance of service in
the State of Georgia (the "Contract"), hereby affirms and certifies under penalties of
perjury that:

(a) I am a sole proprietor.
(b) I do not employ any other persons.
(c) I do not intend to hire any employees to perform the Contract.
(d) A true, correct and complete copy of my driver’s license is attached hereto.
(e) If at any time hereafter I determine that I will need to hire employees to
    satisfy or complete the physical performance of services under the Contract
    then before hiring any employees, I will:

    (a) immediately notify the School District in writing; and
    (b) register with, participate in and use, a federal work authorization
    program operated by the United States Department of Homeland
    Security or any equivalent federal work authorization program
    operated by the United States Department of Homeland Security to
    verify information of newly hired employees, pursuant to the
    Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603],
    in accordance with the applicability provisions and deadlines
    established in O.C.G.A. 13-10-91, as amended; and
    (c) Provide the School District with all affidavits required required by
    O.C.G.A. § 13-10-90 et seq. and Georgia Department of Labor Rule
    300-10-1-.02, 300-10-1-.03, 300-10-1-.07 and 300-10-1-.08.

Print Company Name / Name of Sole Proprietor

BY: Signature of Authorized Officer or Agent

Date

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
______ DAY OF __________________, 20__

_________________________
Notary Public
My Commission Expires:

[attach copy of driver’s license]
# VENDOR REGISTRATION FORM

## BUSINESS/VENDOR INFORMATION

<table>
<thead>
<tr>
<th>Business/Vendor Name</th>
<th>Address</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
<th></th>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Web Address</th>
<th>Federal ID Number or SSN (W-9 form also required)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## CONTACT INFORMATION

<table>
<thead>
<tr>
<th>General Contact Name</th>
<th>Phone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Contact Email Address</th>
<th></th>
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<tbody>
<tr>
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<td></td>
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</table>

<table>
<thead>
<tr>
<th>Purchasing Contact Name</th>
<th>Phone</th>
<th>Fax</th>
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<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Purchasing Email Address (all Purchase Orders will be sent via email to this address)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## PAYMENT INFORMATION

- Do you accept electronic payments? [ ] YES [ ] NO

  We prefer electronic payments for immediate deposit to your account on check run dates.

<table>
<thead>
<tr>
<th>Bank Name</th>
<th></th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Bank Routing Number</th>
<th></th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Checking Account Number:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## PAYMENT/REMITTANCE ADDRESS (If Different From Above)

<table>
<thead>
<tr>
<th>Business/Vendor Name</th>
<th>Address</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
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</table>

<table>
<thead>
<tr>
<th>Accounts Payable Contact Name</th>
<th>Phone</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Accounts Payable Email Address |  |
|--------------------------------|  |
|                                |  |

## OTHER VENDOR INFORMATION

- W-9 Form - Request for Taxpayer Identification Number & Certification must be submitted with registration.
- Mail invoices to: Marietta City Schools, Attn: Accounts Payable, P.O. Box 1265, Marietta, GA 30061

<table>
<thead>
<tr>
<th>Signature</th>
<th>Date</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

(Revised 07-09-2019)
Request for Taxpayer Identification Number and Certification

1. Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2. Business name/described entity name, if different from above.

3. Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes:
   - Individual/sole proprietor or single-member LLC
   - C Corporation
   - S Corporation
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership).
   - 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)

5. Address (number, street, and apt. or suite no.; See instructions.)
   - Requester’s name and address (optional)

6. City, state, and ZIP code

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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see What Name and Number To Give the Requester for guidelines on whose number to enter.

Social security number

or

Employer identification number

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 for Part II, later.

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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-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, later.
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, later, 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 requestor'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, you must 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 Pub. 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 if 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 24% 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 instructions for Part II 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, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships, earlier.

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, later, 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 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

<table>
<thead>
<tr>
<th>IF the entity/person on line 1 is</th>
<th>THEN check the box for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporation</td>
<td>Corporation</td>
</tr>
<tr>
<td>Individual</td>
<td>Individual/sole proprietor or single-member LLC</td>
</tr>
<tr>
<td>Sole proprietor, or</td>
<td></td>
</tr>
<tr>
<td>Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.</td>
<td></td>
</tr>
<tr>
<td>LLC treated as a partnership for U.S. federal tax purposes,</td>
<td>Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; S= S corporation)</td>
</tr>
<tr>
<td>LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or</td>
<td></td>
</tr>
<tr>
<td>LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.</td>
<td></td>
</tr>
<tr>
<td>Partnership</td>
<td>Partnership</td>
</tr>
<tr>
<td>Trust/estate</td>
<td>Trust/estate</td>
</tr>
</tbody>
</table>

Line 4, Exemptions
If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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.

<table>
<thead>
<tr>
<th>IF the payment is for . . .</th>
<th>THEN the payment is exempt for . . .</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest and dividend payments</td>
<td>All exempt payees except for 7</td>
</tr>
<tr>
<td>Broker transactions</td>
<td>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.</td>
</tr>
<tr>
<td>Barter exchange transactions and patronage dividends</td>
<td>Exempt payees 1 through 4</td>
</tr>
<tr>
<td>Payments over $600 required to be reported and direct sales over $5,000*</td>
<td>Generally, exempt payees 1 through 5</td>
</tr>
<tr>
<td>Payments made in settlement of payment card or third party network transactions</td>
<td>Exempt payees 1 through 4</td>
</tr>
</tbody>
</table>

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

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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

**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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 What Name and Number To Give the Requester, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 Item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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
   - The actual owner of the account or, if combined funds, the first individual on the account
   - Each holder of the account

2. Two or more individuals (joint account) other than an account maintained by an FFI
   - The minor
   - The grantor-trustee
   - The actual owner
   - The owner
   - The grantor

3. Two or more U.S. persons (joint account maintained by an FFI)
   - The individual
   - The actual owner of the account or, if combined funds, the first individual on the account
   - Each holder of the account

4. Custodial account of a minor (Uniform Gift to Minors Act)
   - The minor
   - The grantor-trustee
   - The actual owner
   - The owner
   - The grantor

5. Corporation or LLC electing corporate status on Form 8832 or Form 2553
   - The owner
   - Legal entity
   - The corporation
   - The organization
   - The partnership
   - The broker or nominee

6. Association, club, religious, charitable, educational, or other tax-exempt organization
   - The organization
   - The partnership
   - The broker or nominee

7. Grantor trust filing under Optional Form 1098 Filing Method 1 (see Regulations section 1.671-4(b)(3)(ii)(A))
   - The owner
   - Legal entity
   - The corporation
   - The organization
   - The partnership
   - The broker or nominee

For this type of account: Give name and EIN of:

14. 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

15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1098 Filing Method 2 (see Regulations section 1.671-4(b)(3)(ii)(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, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 1-800-822-4059.

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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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 3408, 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.
Marietta City Schools Cogent Background Check Procedures

Step 1) Go to https://www.aps.gemalto.com/ga/index.htm

Step 2) Select Applicant Registration

Step 3) Select Education Agencies

Step 4) Select Public Schools
To register for a background check, please select one of the options below:

- GEORGIA PROFESSIONAL STANDARDS COMMISSION
- PRIVATE SCHOOLS
- PUBLIC SCHOOLS

Step 5) Read Privacy Rights, Click I have read and accepted these terms, and Select Continue

Step 6) Complete Form:
Marietta City Schools Cogent Background Check Procedures

- All Yellow Fields are Mandatory*
- Select Marietta City Schools from the Agency dropdown
- Select School Employment – Public Schools for Reason
- *In Position Applied for:
  - (New Employees) Type the position you applied for or the name of the department you will be working/volunteering in
  - (Current Employees) Type the name of the department/school you work in, i.e. Human Resources, Marietta High School, etc.
  - (Volunteers/Contractors) Type the name of the department/school you will be working with.
- Payment: Cost is $49.25
  - Select CREDIT CARD and pay online.
  - Or select MONEY ORDER and take a Money Order with you, paid to GEMALTO, to the fingerprint appointment.

DO NOT check Fingerprint Card User

![Applicant Registration Form](image-url)

Transaction Information
- Agency: MARIETTA CITY SCHOOLS
- Reason: School Employment - Public S-
- Position Applied for: CLERK
- Fingerprint Card User: ✔️ (By Checking this box, you are agreeing to submit the card to GEMALTO. See form for details)

Personal Information
- Last Name:
- Middle Name:
- Social Security #:
- Date of Birth: MM/DD/YYYY
- Sex: SELECT
- Eye Color: SELECT
- Height: SELECT
- Country of Citizenship: SELECT
- Driver's License #:

Address Information
- Address:
- City:
- State: SELECT
- Phone #:
- Address 2:
- APT:
- Zip:
- Email:

Reset
Continue

Note: * Fields in yellow are required.
Step 7) Choose fingerprint location (For out of state applicants skip to “Step 9”):

- Return to Cogent Home Page
- Select “Find a Fingerprint Location” in helpful links

Step 8) Fingerprint map will show where the fingerprint locations are:

- Select a circled area on the map to see more details
Marietta City Schools Cogent Background Check Procedures

Step 9) For out of State applicants only (Not currently residing in Georgia):

- After registering (Step 1-Step 6) proceed to your nearest law enforcement agency and get fingerprinted there using fingerprint cards.
- Once fingerprints have been completed write your “Registration ID” (This will be issued to you after you’ve completed registration) on the back of the completed fingerprint card(s).
- Mail the card(s) to: 3M Cogent GA Card Scan
  639 N Rosemead Blvd Pasadena, CA 91107

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Georgia Applicant Processing Service
Hardcopy Fingerprint Card Submission Instructions

<table>
<thead>
<tr>
<th>Overview</th>
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<tbody>
<tr>
<td>Applicants that are out-of-state, unable to visit an electronic fingerprinting location, or are otherwise unable to be electronically fingerprinted may submit hardcopy fingerprint cards to 3M Cogent.</td>
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<table>
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<tr>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Applicants who are submitting ink cards for a required Georgia background check should follow the steps below:</td>
</tr>
</tbody>
</table>

Register – All applicants must be registered prior to sending hardcopy fingerprint cards. You can register online at [www.cogentid.com](http://www.cogentid.com). Be sure to select the Fingerprint Card User box. Applicants may also contact the Registration Call Center to register by phone: 1-888-439-2512

Payment – Payment may be made online or a money order can be sent with your fingerprint card:

  Option 1: Online Payment – Applicants may pay online at the time of registration using a credit/debit card, or the transaction may be billed to your employer using “agency pay.”

  Option 2: Send payment with Fingerprint Card – Money order only. Cash and personal checks are not accepted.

Registration ID - All applicants will receive a Registration ID. Write this number on the back of your fingerprint cards.

Submission – Mail the cards (and if applicable, payment) to:

  3M Cogent, Georgia CardScan
  639 N Rosemead Blvd
  Pasadena, CA 91107

Results – Background check results will be sent directly to your employer. 3M Cogent does not have access to background check results or make employment determinations. Please check with your employer regarding questions about your background check results.
Your Name

Street Address
City, ST ZIP Code
Phone [number] Fax [number]

Bill To:
Marietta City Schools
Attn: Accounts Payable
250 Howard Street, NE
Marietta, GA 30060

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Detailed description including date, rate of pay and total</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL $ -

Make all checks payable to Your Company Name
If you have any questions concerning this invoice, contact Name, Phone Number, E-mail