



# PRODUCT & SERVICE CODES

Major class and sub-class (Number/Description)

Please read the following commodity code list and check or highlight the commodity class(es) and subclasses for which you wish to be considered in bidding. This information will be placed in our vendor selection file. If you are a service oriented company or if part of your company is service oriented, please list those services beginning on page 4. Please note the detailed computer-related codes beginning on page 7.

For City Use Only

Vendor Code \_\_\_\_\_  
 Rec'd \_\_\_\_\_  
 LBE \_\_\_\_\_

592002

## PRODUCT COMMODITIES – NOT A SERVICE (SEE PAGE 4)

- 005 ABRASIVES**
  - 010 ACOUSTICAL TILE, INSULATING MATERIALS**
  - 015 ADDRESSING, COPYING, MIMEO & SPRIT DUPLICATING MACHINE SUPPLIES**
    - o 015 15 – Chemicals & supplies, dry
    - o 015 16 – chemicals & supplies, wet
  - 020 AGRICULTURAL EQUIPMENT IMPLEMENTS AND ACCESSORIES**
    - o 020 04 – Brush & tree chippers
    - o 020 15 – Cutters & shredders (mowers)
    - o 020 33 – Garden tractors, cultivators & plows
    - o 020 68 – Mower, center mounted & tractor
  - 022 AGRICULTURAL IMPLEMENT AND ACCESSORY PARTS**
  - 025 AIR COMPRESSORS & ACCESSORIES**
  - 031 AIR CONDITIONING, HEATING & VENTILATING**
  - 037 AMUSEMENT, DECORATIONS, TOYS**
    - o 037 34 – Decorations: Christmas, party, etc.
    - o 037 78 – Souvenirs: promotional, advertising, etc.
  - 040 ANIMALS, BIRDS & MARINE LIFE**
    - o 040 03 – Animal care supplies
    - o 040 04 – Animal care training equipment & supplies
  - 045 APPLIANCES & EQUIPMENT, HOUSEHOLD TYPE**
  - 050 ART EQUIPMENT & SUPPLIES**
  - 052 ART OBJECTS**
  - 055 AUTOMOTIVE ACCESSORIES FOR AUTOS, BUSES**
  - 060 AUTOMOTIVE MAINTENANCE ITEMS & REPAIR/REPLACEMENT PARTS**
    - o 060 12 – Batteries, storage & electrolyte
    - o 060 35 – Cooling system: radiators, complete & cores
    - o 060 36 – Electrical accessories
    - o 060 38 – Engines, diesel (automotive)
    - o 060 40 – Engines, gasoline
    - o 060 42 – Filters: air, fuel & oil
    - o 060 47 – Fuel system; carburetors & kits, fuel pumps
    - o 060 61 – Hydraulic system components & parts
    - o 060 63 – Ignition system: condensers, points, rotors
    - o 060 64 – Lubricating system & parts
    - o 060 75 – Retread rubber
    - o 060 94 – Transmissions
  - 065 AUTOMOTIVE BODIES, ACCESSORIES & PARTS**
    - o 065 05 – Aerial ladders & towers
    - o 065 10 – Bodies, utility
    - o 065 27 – Derrick, digger, truck mounted
    - o 065 30 – Dump bodies, hoist subframes, etc.
    - o 065 75 – Refuse/garbage collect, bodies & parts
    - o 065 85 – Tool compartment box (for trucks)
  - 070 AUTOMOTIVE VEHICLES & RELATED TRANSPORTATION**
    - o 070 06 – Automobiles & station wagons
    - o 070 12 – Motorcycles, accessories & parts
    - o 070 22 – Off-road vehicles (tracked or wheeled)
    - o 070 42 – Short wheelbase, 2&4-wheel drive
    - o 070 47 – Trucks, cab & chassis only
    - o 070 48 – Trucks (one ton and less capacity)
    - o 070 51 – Trucks (over one ton capacity)
    - o 070 53 – Trucks (with special bodies) aerial ladders, buckets
    - o 070 57 – Trucks, fire protection & crash rescue
    - o 070 92 – Vans, cargo
  - 075 AUTOMOTIVE SHOP EQUIPMENT & SUPPLIES**
    - o 075 44 – Lifts & Hoists, Floor
  - 080 BADGES, EMPLEMS, NAME TAGS & PLATES**
  - 085 BAGS, BAGGING, TIES & EROSION CONTROL EQUIPMENT**
  - 095 BARBER & BEAUTY SHOP EQUIPMENT**
  - 100 BARRELS, DRUMS, KEGS & CONTAINERS**
  - 105 BEARINGS (EXCEPT WHEEL BEARINGS AND SEALS)**
  - 110 BELTS & BELTING: CONVEYOR, ELEVATOR POWER**
  - 115 BIOCHEMICALS, RESEARCH**
  - 120 BOATS, MOTORS & MARINE & WILDLIFE SUPPLIES**
  - 125 BOOKBINDING SUPPLIES**
  - 135 BRICKS & OTHER CLAY PRODUCTS**
  - 140 BROOM, BRUSH & MOP**
  - 145 BRUSHES (not otherwise classified)**
  - 150 BUILDERS' SUPPLIES**
  - 155 BUILDINGS & STRUCTURES: FABRICATED & PREFAB**
  - 165 CAFETERIA & KITCHEN EQUIPMENT, COMMERCIAL**
  - 175 CHEMICAL LABORATORY EQUIPMENT & SUPPLIES**
  - 180 CHEMICAL RAW MATERIALS**
  - 190 CHEMICALS & SOLVENTS COMMERCIAL (IN BULK)**
  - 192 CLEANING COMPOSITIONS, DETERGENTS, SOLVENTS**
  - 193 CLINICAL LABORATORY REAGENTS & TESTS**
  - 195 CLOCKS, TIMERS, WATCHES**
  - 200 CLOTHING, APPAREL, UNIFORMS & ACCESSORIES**
- CHECK ALL THAT APPLY** and go to specialized computer listings below (page 7)

  - 204 COMPUTER HARDWARE & PERIPHERALS**
  - 205 COMPUTERS & INFORMATION**
  - 207 COMPUTER ACCESSORIES & SUPPLIES**
  - 208 COMPUTER SOFTWARE**
- 210 CONCRETE & METAL CULVERTS, PILINGS, PIPE**
    - o 210 45 – Meter boxes & concrete pull boxes
    - o 210 60 – Primary splice boxes
  - 220 CONTROLLING, INDICATING, MEASURING, MONITORING**
  - 225 COOLERS, DRINKING WATER (WATER FOUNTAINS)**
  - 232 CRAFTS, GENERAL**
  - 233 CRAFTS, SPECIALIZED**
  - 240 CUTLERY, DISHES, FLATWARE, GLASSWARE, TRAYS**
  - 255 DECALS & STAMPS**
  - 265 DRAPERIES, CURTAINS & UPHOLSTERY MATERIAL**
  - 280 ELECTRICAL CABLES & WIRES (NOT ELECTRONIC)**
    - o 280 08 – Appliance/fixture/portable cables & wires
    - o 280 16 – Bare cables & wires
    - o 280 24 – Building cables/wires, single or multicond.

- o 280 30 – Control cables & wires, solid or stranded
- o 280 40 – Guy wires & cables
- o 280 58 – High voltage cables & wires
- o 280 70 – Telephone cables & wires
- **285 ELECTRICAL EQUIP./SUPPLIES (EXCEPT CABLE/WIRE)**
  - o 285 03 – Arresters, lighting
  - o 285 10 – Cable accessories: clamps, clasps, clips
  - o 285 19 – Conduit & fittings, plastic
  - o 285 28 – Cutouts, pole line type
  - o 285 34 – Fuses, fuse blocks & holders
  - o 285 40 – Grounding rods & fittings
  - o 285 42 – Insulating materials: compounds, varnish, etc.
  - o 285 46 – Lamps: automotive & miniature
  - o 285 50 – Lamps: fluorescent, incandescent, mercury vapor
  - o 285 56 – Lighting fixtures, outdoor
  - o 285 60 – Locators, cable
  - o 285 61 – Meters, indicating & recording
  - o 285 74 – Pole line hardware: arms, bolts, braces
  - o 285 76 – Streetlights & standards
  - o 285 78 – Structural supports & racks
  - o 285 81 – Tools, electricians' & lineman's'
  - o 285 86 – Transformers (for power distribution centers)
  - o 285 92 – Wire markers
  - o 285 93 – Wire molding, raceways, accessories
  - o 285 95 – Wiring devices: adapters, caps, connectors
- **287 ELECTRONIC COMPONENTS, PARTS/ACCESSORIES/EQUIPMENT**
  - o 287 12 - Batteries & hardware (For electron. equip.)
  - o 28 724 - Circuit boards, modular, printed
  - o 287 42 - Microprocessors (CPU, chips, etc.)
  - o 287 54 - Power supplies, computer room
  - o 287 80 – Testing equipment & systems, electronic meter
  - o 287 96 - Wire & cable, electronic
- **290 ENERGY COLLECTING EQUIPMENT & ACCESSORIES**
- **295 ELEVATORS, BUILDING TYPE**
- **300 - EMBOSSING & ENGRAVING**
  - o 300 20 - Certificates & awards, engraved
- **305 ENGINEER/SURVEY/DRAWING EQUIPMENT/SUPPLIES**
  - o 305 28 - Drafting & drawing instruments
  - o 305 32 - Drafting machines & scales
  - o 305 33 - Drafting supplies
  - o 305 38 - Duplicator paper, blue print, etc.
  - o 305 39 - Duplicator paper, chemicals and supplies
  - o 305 40 - Duplicators: blue print, diazo, etc.
  - o 305 42 - Engineering supplies, miscellaneous
  - o 305 60 - Measuring equipment
  - o 305 78 - Surveying instruments
- **310 ENVELOPES, PLAIN OR PRINTED**
  - o 310 06 – Envelopes, clasp, string, etc.
  - o 310 39 – Envelopes, printed continuous forms
  - o 310 48 – Envelopes, printed, stock sizes
  - o 310 60 – Envelopes, recycled paper
  - o 310 67 – Envelopes, shipping & mailing
- **315 EPOXY-BASED FORMULATIONS**
- **318 FARE COLLECTION EQUIPMENT & SUPPLIES**
  - o 318 85 – Ticket vending machine
- **320 FASTENING, PACKAGING, STRAPPING EQUIP./SUPPLY**
  - o 320 22 – Bolts, nuts, & washers, etc.
- **325 FEED, BEDDING, VITAMINS, ETC. FOR ANIMALS**
  - o 325 05 – Animal food For zoo & farm animals
- **330 FENCING**
  - o 330 13 – Chain link fencing & fittings
  - o 330 95 – Wood fencing & gates, all types
- **335 FERTILIZERS & SOIL CONDITIONERS**
- **340 FIRE PROTECTION EQUIPMENT & SUPPLIES**
  - o 340 07 – Breathing apparatus, self-contained
  - o 340 28 – Fire extinguishers
  - o 340 40 – Fire suppression hand tools
  - o 340 41 – Fires suppression foam
  - o 340 56 – Hose, fire & fittings
  - o 340 60 – Hydrants, fire
- **345 FIRST AID & SAFETY EQUIPMENT & SUPPLIES**
  - o 345 08 – Clothing & belts, safety
  - o 345 48 – Gloves, safety: electrician's; lineman's
  - o 345 56 – Hats & helmets, safety
  - o 345 64 – Head, ear, eye & face protection
  - o 345 72 – Mask, filters & parts: dust & gas
- **350 FLAGS, FLAG POLES, BANNERS & ACCESSORIES**
- **360 FLOOR COVERING, FLOOR COVERING INSTALLATION**
- **365 FLOOR MAINTENANCE MACHINES, PARTS & ACCESSORIES**
- **395 FORMS, CONTINUOUS: COMPUTER PAPER, FORM LABEL**
- **400 FOUNDRY CASTINGS, EQUIPMENT & SUPPLIES**
- **405 FUEL, OIL, GREASE & LUBRICANTS**
- **415 FURNITURE: LABORATORY**
- **420 FURNITURE: CAFETERIA, DORMITORY, HOUSEHOLD**
- **425 FURNITURE: OFFICE**
- **430 GASES, CONTAINERS, EQUIPMENT: LABORATORY, MEDICAL**
- **435 GERMICIDES, CLEANERS & RELATED SANITATION**
- **440 GLASS & GLAZING SUPPLIES**
- **445 HAND TOOLS (POWERED & NON-POWERED)**
- **450 HARDWARE & RELATED ITEMS**
- **460 HOSE, ACCESSORIES & SUPPLIES**
- **465 HOSPITAL & SURGICAL EQUIPMENT & SUPPLIES, INSTITUTIONAL**
- **470 HOSPITAL & SURGICAL EQUIPMENT & SUPPLIES, INVALID**
- **475 HOSPITAL, SURGICAL & MEDICAL ACCESSORIES**
- **485 JANITORIAL SUPPLIES, GENERAL LINE**
- **490 LABORATORY EQUIPMENT & ACCESSORIES, GENERAL**
- **493 LABORATORY EQUIPMENT & ACCESSORIES, BIOCHEMICAL**
- **495 LABORATORY & FIELD EQUIPMENT & SUPPLIES**
- **515 LAWN MAINTENANCE EQUIPMENT, MACHINES & SUPPLIES**
- **525 LIBRARY & ARCHIVAL EQUIPMENT, MACHINES & SUPPLIES**
- **540 LUMBER & RELATED PRODUCTS**
- **545 MACHINERY & HARDWARE, INDUSTRIAL**
  - o 545 06 – Chair hoists
  - o 545 09 – Chain saw
  - o 545 52 – Oil spillage containment & recovery equipment
- **550 MARKERS, PLAQUES, SIGNS & TRAFFIC CONTROL**
  - o 550 04 – Beads, glass, sign & stripe
  - o 550 20 – Flares & fuses
  - o 550 38 – Parking meters & area control equipment
  - o 550 41 – Posts, flexible (for delineator markers)
  - o 550 45 – Sheeting, reflectorized (general)
  - o 550 72 – Stripes & legends, plastic prefabricated
- **555 MARKING & STENCILING DEVICES**
- **556 MASS TRANSPORTATION, TRANSIT BUS**
- **557 MASS TRANSPORTATION, TRANSIT BUS ACCESSORIES**
- **560 MATERIAL HANDLING & STORAGE EQUIPMENT**
  - o 560 26 – Conveyors, hydraulic
  - o 560 75 – Trucks, lift, powered: fork lifts, etc.
  - o 560 81 – Trucks, platform
- **570 METALS: BARS, PLATES, RODS, SHEETS, STRIPS**
- **575 MICROFICHE & MICROFILM EQUIPMENT, ACCESSORIES**
- **578 MISCELLANEOUS PRODUCTS**
  - o 578 35 – Election equipment & supplies

- o 578 37 – Flood control devices, equipment, accessories
- o 578 64 – Recycling equipment, machines & supplies
- o 578 92 – Toll collection equipment & supplies
- **580 MUSICAL INSTRUMENTS, ACCESSORIES & SUPPLIES**
- **595 NURSERY STOCK, EQUIPMENT & ACCESSORIES**
- **600 OFFICE MACHINES, EQUIPMENT & SUPPLIES**
  - o 600 16 – Calculators, electronic, display/printing
  - o 600 30 – Cash registers & cash drawers
  - o 600 36 – Check machines
  - o 600 52 – Dictating machines
  - o 600 61 – Fax machines, parts & supplies
  - o 600 63 – Folding/inserting machines
  - o 600 68 – Letter openers, electric
  - o 600 71 – Mailing machines
  - o 600 74 – Perforating machines
  - o 600 77 – Postage meters
  - o 600 86 – Typewriters, electric, accessories & parts
- **615 OFFICE SUPPLIES, GENERAL**
- **630 PAINT, PROTECTIVE COATINGS, VARNISH**
  - o 630 63 – Paints, outdoor sports court
  - o 630 65 – Paints, swimming pool
  - o 630 66 – Paints, traffic
- **635 PAINTING EQUIPMENT & ACCESSORIES**
- **640 PAPER & PLASTIC PRODUCTS, DISPOSABLE**
  - o 640 30 – Mailing tubes & storage tubes
  - o 640 50 – Paper products: cups, napkins, plates
  - o 640 60 – Plastic & styrofoam products: cups, forks
  - o 640 75 – Toilet tissues, paper towels & toilet seat covers
  - o 640 85 – Wipers, shop use, cellulose & paper
- **645 PAPER (FOR OFFICE & PRINT SHOP USE)**
- **650 PARK, PLAYGROUND & SWIMMING POOL EQUIPMENT**
  - o 650 06 – Benches, park (including bus stop benches)
  - o 650 36 – Picnic tables
  - o 650 38 – Playground equipment, including bleachers
  - o 650 50 – Safety surfaces, playground
  - o 650 66 – Swimming pools, equipment & supplies
- **655 PHOTOGRAPHIC EQUIPMENT & SUPPLIES (NOT MICROFILM)**
- **658 PIPE & TUBING**
- **659 PIPE FITTINGS**
- **665 PLASTICS, RESINS, FIBERGLASS**
  - o 665 24 – Bags & liners, plastic: garbage can liners
  - o 665 77 – Polyethylene bags, self-sealing, recloseable
- **670 PLUMBING EQUIPMENT, FIXTURES & SUPPLIES**
  - o 670 05 – Cement & cleaners (for plastic conduit)
  - o 670 06 – Compound, pipe joint & tape
  - o 670 17 – Irrigation systems, supplies, parts
  - o 670 52 – Pipe repair clamps & couplings
  - o 670 61 – Sewer pipe cleaning machines, power driven
  - o 670 63 – Service boxes & parts
- **675 POISONS: AGRICULTURAL & INDUSTRIAL**
- **680 POLICE EQUIPMENT & SUPPLIES**
  - o 680 02 – Access control systems & security systems
  - o 680 04 – Ammunition
  - o 680 08 – Police protection equipment
  - o 680 47 – Evidence bags & containers
  - o 680 48 – Fingerprinting equipment, accessories, supplies
  - o 680 52 – Guns, pistols, rifles & shotguns
  - o 680 56 – Gun cleaning supplies
  - o 680 67 – Police training & instruction aids
  - o 680 77 – Radar instruments, traffic enforcement type
  - o 680 87 – Surveillance & counter surveillance equipment
  - o 680 88 – Targets & target posters, rifle range equipment
- **700 PRINTING PLANT EQUIPMENT 7 SUPPLIES (EXCEPT PAPERS)**
- **715 PUBLICATION & AUDIOVISUAL MATERIALS (PREPARED MATERIALS)**
  - o 715 10 – Books, magazines, pamphlets, reprints, etc.
  - o 715 30 – Display & exhibit materials
  - o 715 40 – Filmstrips, slides, transparencies, etc.
  - o 715 50 – Microfilm, microfiche, etc.
- **720 PUMPING EQUIPMENT & ACCESSORIES**
  - o 720 27 – Fire equipment pumps & pump parts
  - o 720 33 – Gasoline & diesel fuel pumps
  - o 720 68 – Sewage & sludge pumps, wet well mounted
- **725 RADIO COMMUNICATION, TELEPHONE & TELECOMMUNICATIONS**
  - o 725 16 – Consoles, communication
  - o 725 18 – Emergency radio/telephone (911) systems
  - o 725 44 – Poles, telephone & utility (all kinds)
  - o 725 45 – Pagers, radio
  - o 725 46 – Phone mail/voice mail systems
  - o 725 55 – Telephone equipment & piece parts
  - o 725 74 – Two-way radio, portable, including vehicle
- **730 RADIO COMMUNICATION & TELECOMMUNICATION TEST EQUIPMENT**
- **735 RAGS, SHOP TOWELS & WIPING CLOTHS**
- **740 REFRIGERATION EQUIPMENT & ACCESSORIES**
- **745 ROAD & HIGHWAY BUILDING MATERIALS (ASPHALTIC)**
- **750 ROAD & HIGHWAY BUILDING MATERIALS (NOT ASPHALTIC)**
- **755 ROAD & HIGHWAY EQUIPMENT & PARTS: ASPHALTIC/CONCRETE**
- **760 ROAD & HIGHWAY EQUIPMENT: EARTH HANDLING, ETC.**
  - o 760 04 – Backhoe/loader combination
  - o 760 23 – Earth movers, motorized
  - o 760 33 – Graders, motorized
  - o 760 51 – Loaders, pneumatic tired
  - o 760 63 – Rollers, flat wheel type, static
  - o 760 66 – Rollers, flat wheel type, vibrating
  - o 760 78 – Rollers, sheepsfoot type
  - o 760 84 – Scrapers
- **765 ROAD & HIGHWAY EQUIPMENT (NOT CLASSES 755 & 760)**
  - o 765 09 – Cranes, backhoe & dragline
  - o 765 13 – Cranes, truck mounted type
  - o 765 49 – Pneumatic machines: demolition tools, paving
  - o 765 51 – Pneumatic tool accessories: bits, chisels
  - o 765 66 – Spreaders, truck mounted
  - o 765 72 – Stripping machines & accessories
  - o 765 87 – Tractors, wheel type (except farm tractors)
- **770 ROOFING (EXCEPT WOOD – SEE CLASS 540)**
- **780 SCALES & WEIGHTING APPARATUS**
- **790 SEED, SOD, SOIL & INOCULANTS**
- **800 SHOES & BOOTS**
- **801 SIGNS, SIGN MATERIALS, SIGN MAKING EQUIPMENT**
- **803 SOUND SYSTEMS, COMPONENTS & ACCESSORIES**
- **805 SPORTING & ATHLETIC GOODS**
- **815 STEAM & HOT WATER FITTINGS, ACCESSORIES & SUPPLIES**
- **820 STEAM & HOT WATER BOILERS, STEAM HEATING, POWER PLANT**
- **830 TANKS (METAL, WOOD & SYNTHETIC MATERIALS)**
- **832 TAPE (NOT DATA PROCESSING, MEASURE, SOUND, VIDEO)**

- 840 TELEVISION EQUIPMENT & ACCESSORIES**
  - o 840 40 – Recording type, video & video cassettes
  - o 840 69 – Video camera-recorder
  - o 840 70 – Video cameras, accessories & parts
  - o 840 71 – Video cassette recorders (VCRs)
- 845 TESTING APPARATUS & INSTRUMENTS**
- 850 TEXTILES, FIBERS, HOUSEHOLD LINENS & PIECE GOODS**
- 855 THEATRICAL EQUIPMENT & SUPPLIES**
  - o 855 22 – Curtains, cycloramas, draperies, drops
  - o 855 46 – Lighting control systems
  - o 855 75 – Stage hardware & supplies
- 860 TICKETS, COUPON BOOKS, SALES BOOKS, ETC.**
- 863 TIRES & TUBES**
- 870 VENETIAN BLINDS, AWNINGS & SHADES**
- 885 WATER & SEWER TREATMENT CHEMICALS**
  - o 885 32 – Boiler water chemical treating compounds
  - o 885 38 – Chlorine, liquefied (in cylinders)
  - o 885 59 – Ferric chloride
  - o 885 71 – Hydrogen peroxide solution
  - o 885 72 – Liquid cationic polymer
  - o 885 78 – PH control chemicals: caustic sodas, lime
  - o 885 83 – Sodium bisulfite
  - o 885 85 – Sodium hypochlorite
  - o 885 89 – Sulfur dioxide
- 890 WATER SUPPLY & SEWAGE TREATMENT EQUIPMENT**
  - o 890 08 – Chlorination equipment and parts
  - o 890 30 – Manhole covers, frames, grates, rings, yokes
  - o 890 44 – Meters, water
  - o 890 45 – Meter fittings, water accessories & parts
  - o 890 46 – Meter reading devices
  - o 890 47 – Mixing and agitation equipment
  - o 890 64 – Sewer inspection equipment
  - o 890 65 – Sewage & waste treating equipment & supplies
  - o 890 66 – Sewer lift stations & parts
- 895 WELDING EQUIPMENT & SUPPLIES**
- Other product commodities not specifically listed:** \_\_\_\_\_  
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**SERVICES – NOT COMMODITIES** (see page 1)

- 905 AIRCRAFT OPERATIONS SERVICE**
  - 906 ARCHITECT-ENGINEER & OTHER PROFESSIONAL DESIGN**
    - o 906 06 – Airports (lighting, fueling, nav aids)
    - o 906 07 – Architect services
    - o 906 20 – Communications systems
    - o 906 34 – Freight handling, materials handling
    - o 906 38 – General construction
    - o 906 40 – Graphic design
    - o 906 44 – Heating, ventilating, air conditioning
    - o 906 46 – Highways, streets, airport pay-parking lots
    - o 906 52 – Interior design, space planning & exhibits
    - o 906 56 – Landscape architecture
    - o 906 58 – Power generation, transmission, distribution
  - 910 BUILDING MAINTENANCE & REPAIR SERVICES**
    - o 910 02 – Background music
    - o 910 03 – Building cleaning, exterior
    - o 910 06 – Carpentry
    - o 910 09 – Carpet cleaning
    - o 910 11 – Drapery installation & repair
    - o 910 13 – Elevator maintenance & repair
    - o 910 16 – Energy conservation
    - o 910 25 – Flooring to include refinishing & sealing
    - o 910 27 – Garbage/trash removal & disposal
    - o 910 30 – Glass replacement
    - o 910 36 – Heating, ventilating, air conditioning
    - o 910 38 – Asbestos installation & removal
    - o 910 39 – Janitorial/custodial
    - o 910 48 – Locksmith
    - o 910 51 – Masonry & concrete
    - o 910 53 – Metal work
    - o 910 54 – Painting & sandblasting
    - o 910 59 – Pest control
    - o 910 60 – Plumbing
    - o 910 61 – Plant maintenance & repair
    - o 910 64 – Relocation, building
    - o 910 65 – Remodeling & alteration
    - o 910 66 – Roofing, gutters & downspouts
    - o 910 68 – Septic tank services
    - o 910 69 – Shelters, carports, portable buildings
    - o 910 73 – Tile: floors & walls
    - o 910 75 – Wall & ceiling repair & replacement
    - o 910 76 – Welding
    - o 910 78 – Weather & waterproofing
    - o 910 79 – Window & door installation, maintenance
    - o 910 81 – Window washing
    - o 910 82 – Wiring & other electrical
  - 915 COMMUNICATIONS & MEDIA RELATED SERVICES**
    - o 915 02 – Advertising (Notice of Bid Solicitation)
    - o 915 03 – Advertising/public relations
    - o 915 04 – Advertising, outdoor billboard, etc.
    - o 915 05 – Answering/paging services
    - o 915 09 – Audio/video production
    - o 915 24 – Cable television
    - o 915 28 – Electronic info. & mailing services
    - o 915 38 – Film processing
    - o 915 42 – Film production
    - o 915 48 – Graphic arts services (not printing)
    - o 915 58 – Mailing services (incl. collating, packaging)
    - o 915 59 – Mail services, express
    - o 915 68 – Microfiche/microfilming
    - o 915 72 – Photography (not aerial)
    - o 915 73 – Public information
    - o 915 74 – Radio commercial production
    - o 915 77 – Telephone services, long distance & local
    - o 915 78 – Television commercial production
    - o 915 79 – Telecommunication service (not otherwise classified)
    - o 915 84 – Video recording
  - 918 CONSULTING SERVICES**
    - o 918 04 – Accounting/auditing budget
    - o 918 06 – Administrative
    - o 918 07 – Advertising
    - o 918 08 – Airport master plan
    - o 918 12 – Analytical studies & surveys
    - o 918 14 – Appraisals
    - o 918 15 – Architectural
    - o 918 19 – Buildings, structures & surveys
    - o 918 26 – Communications: public relations
    - o 918 28 – Computer, hardware
    - o 918 29 – Computer, software
    - o 918 31 – Construction
    - o 918 38 – Education & training
    - o 918 42 – Engineering
    - o 918 43 – Environmental
    - o 918 46 – Feasibility studies
    - o 918 49 – Finance/economics
    - o 918 54 – Furnishings
    - o 918 58 – Governmental
    - o 918 69 – Insurance
    - o 918 70 – Inventory
    - o 918 73 – Landscaping
    - o 918 75 – Management
    - o 918 76 – Marketing
    - o 918 85 – Personnel/employment
    - o 918 87 – Purchasing
    - o 918 95 – Telecommunications
- 920 DATA PROCESSING SERVICES & SOFTWARE** (check and go to specialized computer listings below, page 7)
- 924 EDUCATIONAL SERVICES**
    - o 924 20 – Examination & testing
    - o 924 35 – In-service training
    - o 924 60 – Not-for-credit classes, seminars, workshops

❑ **925 ENGINEERING SERVICES, PROFESSIONAL**

- o 925 07 – Heating, ventilating, air conditioning
- o 925 15 – Chemical
- o 925 17 – Civil
- o 925 19 – Concrete
- o 925 25 – Designing
- o 925 28 – Drainage
- o 925 34 – Energy management
- o 925 35 – Environmental
- o 925 39 – Fire protection
- o 925 41 – Forensic
- o 925 42 – Foundation
- o 925 45 – Geological
- o 925 46 – Geotechnical – soils
- o 925 50 – Hydroelectric
- o 925 53 – Industrial
- o 925 55 – Inspecting, general
- o 925 56 – Inspecting, structural
- o 925 61 – Land development & planning
- o 925 67 – Mechanical
- o 925 85 – Safety engineering & accident studies: OSHA
- o 925 86 – Site assessment
- o 925 88 – Structural
- o 925 90 – Testing
- o 925 93 – Traffic & transportation
- o 925 96 – Wastewater treatment
- o 925 97 – Water supply

❑ **928 EQUIPMENT MAINTENANCE, RECONDITIONING & REPAIR (VEHICLES)**

- o 928 19 – Body work (incl. undercoating)
- o 928 30 – Cooling system (A/C system, hoses, water pump)
- o 928 44 – Fuel system
- o 928 46 – Glass replacement & repair
- o 928 49 – Hydraulics (pump, hydraulic motor, valves)
- o 928 54 – Machine shop
- o 928 60 – Power plant (engine, belts, heads, intake)
- o 928 82 – Tire & tube mounting, repair, retreading
- o 928 85 – Transmission (main, transfer case, chain & final dr.)
- o 928 93 – Washing, waxing, polishing, steam cleaning

❑ **929 EQUIPMENT MAINTENANCE, RECONDITIONING & REPAIR (INDUSTRIAL)**

- o 929 04 – Agricultural implements, parts & accessories
- o 929 33 – Cranes, backhoe, dragline, clamshell, etc.
- o 929 35 – Earth handling, grading, moving & packing
- o 929 39 – Emergency/rescue vehicle accessory & major component
- o 929 41 – Engines & motors
- o 929 48 – Machine shop & fabricating
- o 929 66 – Refuse/garbage collection/dumping equipment
- o 929 85 – Tractors, industrial: bulldozers, crawlers, etc.

❑ **931 EQUIPMENT, MAINTENANCE, REPAIR – APPLIANCE/SPORTS**

❑ **934 EQUIPMENT, MAINTENANCE, REPAIR – LAWN/PAINT/PLUMBING**

❑ **936 EQUIPMENT, MAINTENANCE, REPAIR – GENERAL EQUIPMENT**

❑ **939 EQUIPMENT MAINTENANCE, RECONDITIONING & REPAIR (OFFICE)**

- o 939 06 – Audio-visual equipment
- o 939 18 – Clocks, timers
- o 939 21 – Computers, data processing equipment & accessories
- o 939 27 – Copy machines
- o 939 35 – Dictating machines
- o 939 42 – Intercom & other sound equipment
- o 939 52 – Mailing machines & equipment
- o 939 54 – Microfilm & microfiche equipment
- o 939 59 – Office equipment, filing
- o 939 60 – Office machines & mechanisms
- o 939 72 – Radio/telecommunications, telephone equipment
- o 939 84 – Television equipment & accessories
- o 939 87 – Typewriters

❑ **946 FINANCIAL SERVICES**

- o 946 15 – Appraisal services
- o 946 20 – Auditing
- o 946 25 – Banking services
- o 946 30 – Cash/securities & bonding
- o 946 36 – Credit investigation & reporting
- o 946 54 – Installment purchase/lease purchase financing

❑ **948 HEALTH RELATED SERVICES**

- o 948 21 – Consulting
- o 948 28 – Dental
- o 948 32 – Dietician services
- o 948 42 – Health care management
- o 948 46 – Hospital services, inpatient
- o 948 52 – Infant mortality reduction
- o 948 55 – Medical services, non-physician
- o 948 64 – Nursing
- o 948 68 – Optician/Optometric services
- o 948 72 – Pharmaceutical services
- o 948 73 – Physical fitness programs
- o 948 74 – Professional medical services
- o 948 76 – Psychologists, Psychological services
- o 948 86 – Therapy

❑ **952 HUMAN SERVICES**

- o 952 05 – Alcohol & drug detoxification
- o 952 06 – Alcohol & drug prevention
- o 952 15 – Case management
- o 952 17 – Child abuse prevention
- o 952 20 – Correctional
- o 952 21 – Counseling
- o 952 25 – Day care
- o 952 30 – Delivered meals
- o 952 36 – Emergency food
- o 952 37 – Emergency shelter
- o 952 42 – Family planning
- o 952 43 – Family & social services
- o 952 62 – Mental health services, vocational, residential, etc.
- o 952 67 – Parenting intervention
- o 952 71 – Rape & sexual assault prevention
- o 952 84 – Supplemental food services
- o 952 88 – Teenage pregnancy services

- o 952 95 – Youth care

❑ **953 INSURANCE, ALL TYPES**

- o 953 48 – Health/hospitalization
- o 953 87 – Title
- o 953 92 – Workers compensation

❑ **954 LAUNDRY & DRY CLEANING**

❑ **956 LIBRARY SERVICES**

- o 956 40 – Magazine subscriptions
- o 956 50 – Newspaper subscriptions
- o 956 60 – Professional journal subscriptions

❑ **959 MARINE CONSTRUCTION SERVICES**

❑ **961 MISCELLANEOUS PROFESSIONAL SERVICES**

- o 961 15 – Concessions, catering, vending
- o 961 30 – Employment agency & search firms
- o 961 32 – Environmental impact
- o 961 45 – Inspection & certification
- o 961 48 – Laboratory & field testing
- o 961 50 – Legal
- o 961 60 – Public opinion surveys
- o 961 66 – Sign painting
- o 961 67 – Substation equipment testing
- o 961 69- Testing & monitoring, air & water
- o 961 75 – Translation
- o 961 78 – Travel agency, chartering
- o 961 86 – Veterinary
- o 961 94 – Zoning, land use studies

❑ **962 MISCELLANEOUS SERVICES**

- o 962 05 – Amusement & entertainment
- o 962 09 – Auctioneering
- o 962 16 – Boring, drilling, testing & soundings
- o 962 21 – Cleaning services, steam & pressure
- o 962 22 – Chemical laboratory
- o 962 23 – Chemical treatment of boiler & tower water
- o 962 24 – Courier/delivery
- o 962 26 – Diving services
- o 962 33 – Engraving, awards, trophies, etc.
- o 962 35 – Framing, picture
- o 962 36 – Fireworks display & carnival
- o 962 40 – Hazardous material
- o 962 47 – Insurance & risk mgmt.
- o 962 48 – Interior design/decorator
- o 962 56 – Moving
- o 962 57 – Moving: house, portable buildings, etc.
- o 962 58 – Oil removal services
- o 962 59 – Parking services: operation, admission, supervisor
- o 962 86 – Transportation of goods (freight)
- o 962 92 – Video scanning of sewers, water wells, etc.
- o 962 94 – Water services, bottled

❑ **964 PERSONNEL, TEMPORARY EMPLOYMENT AGENCY SERVICE**

❑ **965 PRINTING PREPARATIONS: ETCHING, PHOTOENGRAVING, PREPARATION**

- o 965 15 – Artwork, camera ready

**966 PRINTING, PUBLISHING, SILK SCREENING PRODUCTION**

- o 966 07 – Business cards
- o 966 12 – Forms, printed all kinds
- o 966 13 – Check printing
- o 966 18 – Copying services, repro
- o 966 16 – Continuous forms
- o 966 22 – Decal printing
- o 966 36 – Forms printing
- o 966 60 – Offset printing (four color)
- o 966 73 – Publications printed on newsprint
- o 966 84 – Silk screen printing

**968 PUBLIC WORKS, CONSTRUCTION & RELATED SERVICES**

- o 968 06 – Airport roadway construction
- o 968 08 – Airport taxiway construction
- o 968 10 – Airport runway construction
- o 968 17 – Athletic facility construction
- o 968 18 – Bridge construction
- o 968 19 – Bridge reconstruction, rehabilitation
- o 968 20 – Building construction
- o 968 27 – Culvert construction, pipe
- o 968 28 – Curb & gutter construction
- o 968 32 – Demolition
- o 968 35 – Electric utility trench & excavation
- o 968 39 – Excavating & tunneling
- o 968 40 – Foundry services
- o 968 42 – General construction
- o 968 43 – Golf course construction, maintenance & repair
- o 968 47 – Inspection services, construction type
- o 968 51 – Lighting, street, construction & repair
- o 968 52 – Major streets, intersection improvement
- o 968 53 – Major streets, intermittent resurfacing
- o 968 54 – Major streets, new construction
- o 968 59 – New street construction & repair (not major)
- o 968 61 – Painting (bridges, etc.) & pavement marking
- o 968 62 – Parking lot construction
- o 968 65 – Pipe line construction & repair (removal & relocate)
- o 968 66 – Residential street resurfacing (paving)
- o 968 68 – Sewer & storm drain construction
- o 968 70 – Sidewalk & driveway construction
- o 968 77 – Surveying (not aerial or research)
- o 968 78 – Tank removal, disposal & related services
- o 968 80 – Traffic sign installation
- o 968 82 – Traffic signal installation
- o 968 88 – Tree & shrub removal
- o 968 90 – Vehicle towing & storage
- o 968 96 – Water system, mains & service line construction

**971 REAL PROPERTY, RENTAL OR LEASE**

- o 971 05 – Booth, convention, exhibit rental
- o 971 08 – Building, fabricated, rental or lease

- o 971 35 – Land, rental or lease
- o 971 45 – Office space
- o 971 65 – Room rental for conferences, seminars, etc.
- o 971 70 – Storage space rental

**975 RENTAL OR LEASE SERVICES OF EQUIPMENT**

- o 975 08 – Agricultural implements & accessories
- o 975 13 – Asphalt equipment & accessories
- o 975 14 – Automobiles, trailers, trucks, vans
- o 975 24 – Construction equipment (not otherwise classified)
- o 975 26 – Cranes
- o 975 29 – Concrete equipment & accessories
- o 975 34 – Earthmoving equipment (grazers, dozers, loaders)
- o 975 39 – Hydraulic tools & equipment
- o 975 54 – Pneumatic tools & equipment
- o 975 66 – Road & highway equipment, not otherwise classified
- o 975 86 – Trucks & vans

**977 RENTAL OR LEASE SERVICE OF EQUIPMENT – APPLIANCES**

- o 977 73 – Toilets, portable

**979 RENTAL OR LEASE SERVICES OF EQUIPMENT – ENGINEERING**

- o 979 35 – Engineering equipment & supplies
- o 979 81 – Testing & training apparatus, instruments

**981 RENTAL OR LEASE OF EQUIPMENT – GENERAL EQUIPMENT**

- o 981 36 – Fencing

**983 RENTAL OR LEASE SERVICES OF EQUIPMENT – JANITORIAL**

**985 RENTAL OR LEASE SERVICES OF EQUIPMENT – OFFICE**

- o 985 26 – Copy machines
- o 985 47 – Intercom & other sound equipment
- o 985 55 – Microfiche/microfilm equipment & accessories
- o 985 59 – Office machines, equipment & accessories

**988 ROADSIDE, GROUNDS & PARK AREA SERVICES**

- o 988 15 – Fence installation & repair
- o 988 20 – Fire break services
- o 988 52 – Landscaping
- o 988 63 – Park area construction, renovation
- o 988 72 – Pest control (other than buildings)
- o 988 83 – Swimming pool construction, repair & renovation
- o 988 88 – Tree trimming & pruning
- o 988 89 – Weed & vegetation control

**990 SECURITY, FIRE, SAFETY & EMERGENCY SERVICE**

- o 990 05 – Alarm services
- o 990 10 – Armored car services
- o 990 46 – Guard & security services
- o 990 67 – Patrol services
- o 990 70 – Polygraph services
- o 990 77 – Safety training & awareness (highway safety)

**998 SALE OF SURPLUS & OBSOLETE ITEMS**

- o 998 06 – Ammunition, explosives & weapons
- o 998 30 – Confiscated & personal merchandise
- o 998 37 – Electrical supplies
- o 998 42 – Fire & police equipment (not otherwise classified)
- o 998 49 – Garbage & refuse containers
- o 998 68 – Metals, scrap
- o 998 69 – Metals, precious
- o 998 74 – Oils, waste
- o 998 80 – Public utility equipment
- o 998 85 – Recyclable materials
- o 998 93 – Tires & tubes
- o 998 94 – Vehicles, including autos, trucks & trailers

**Other services not specifically listed:** \_\_\_\_\_

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## COMPUTER RELATED COMMODITIES & SERVICES

### □ 204 COMPUTER HARDWARE AND PERIPHERALS

- o 204 13 – Cables: printer, disk, network, etc.
- o 204 16 – Chips: accelerator, graphics, math co-processor, memory (RAM and ROM), network, etc.
- o 204 19 – Communication boards: fax, modem (internal), etc.
- o 204 20 – Communication control units: concentrators, multiplexors, couplers, etc.
- o 204 21 – Communication processors and protocol converters: front-end
- o 204 22 – Computer system
- o 204 24 – Controllers, programmable
- o 204 25 – Controller, disk
- o 204 26 – Controller, local & remote
- o 204 27 – Controller, tape
- o 204 28 – Data entry and remote job entry devices, voice activated: voice recognition, voice digitization, speech synthesizers, etc.
- o 204 33 – Drives: compact disk, CD-ROM, etc.
- o 204 35 – Drives: hard/fixed disk
- o 204 36 – Drives: floppy disk
- o 204 37 – Drives: tape
- o 204 42 – Expansion/accelerator boards: memory, processor, etc.
- o 204 45 – Geographic information systems (GIS)
- o 204 48 – Keyboards
- o 204 53 – Microcomputers, desktop
- o 204 54 – Microcomputers, handheld
- o 204 55 – Microcomputers, Multi-processor
- o 204 58 – Modems, external data communications
- o 204 60 – Monitors, color and monochrome (CGA, VGA, SVGA, etc.)
- o 204 64 – Network components: adapter cards, bridges, connectors, expansion modules/ports, hubs, line drivers, MSAUs, routers, transceivers, etc.
- o 204 68 – Peripherals, miscellaneous: graphic digitizers, joy sticks, light pens, mice, pen pads, trackballs, etc.
- o 204 71 – Plotters, graphic
- o 204 72 – Printers, high speed, line printers, and printer subsystems
- o 204 73 – Printers, inkjet
- o 204 74 – Printer sharing devices
- o 204 75 – Printers, dot matrix
- o 204 76 – Printers, inkjet
- o 204 77 – Printers, laser
- o 204 78 – Printers, pen plotter
- o 204 80 – Printers, thermal
- o 204 84 – Retrieval systems, computer aided: indexing, retrieval and access systems (CD ROM, jukebox, etc.)
- o 204 88 – Scanners, document: handheld, desktop, and high volume
- o 204 89 – Scanners and readers, magnetic strip
- o 204 90 – Scanners & readers, optical

- o 204 91 – Storage devices, electronic (disk drive compatible)
  - o 204 93 – Terminals and CRTs: data processing systems
  - o 204 96 – Workstations: SPARC, RISC, etc.
- 205 COMPUTERS & INFORMATION
- o 205 02 – Cables computer, premade
  - o 205 03 – Cards, chips, boards, graphics
  - o 205 05 – CPU, CAD
  - o 205 07 – CPU, mainframe oriented (Analog)
  - o 205 09 – CPU, mainframe oriented (Digital)
  - o 205 11 – CPU, microcomputer oriented
  - o 205 13 – CPU, minicomputer oriented
  - o 205 16 – Communication control unit
  - o 205 18 – Communication processors
  - o 205 20 – Computer assisted retrieval
  - o 205 24 – Covers & enclosures, acoustical and protective
  - o 205 26 – Data entry, remote job entry systems
  - o 205 28 – Data or informational processors
  - o 205 29 – Controllers, peripheral
  - o 205 31 – Direct access storage devices, mainframe
  - o 205 32 – Direct access storage devices, microcomputer
  - o 205 33 – Direct access storage devices, minicomputer
  - o 205 35 – Forms bursters, decollators, detachers, feeders, strippers and related accessories
  - o 205 36 – Memory add-on units and upgrades, mainframe
  - o 205 37 – Memory add-on units and upgrades, microcomputers
  - o 205 38 – Memory add-on units and upgrades, minicomputers
  - o 205 39 – Modems, data communication
  - o 205 41 – Optical character readers
  - o 205 42 – Optical imaging systems
  - o 205 43 – Peripheral devices and accessories
  - o 205 45 – Power supplies, surge protectors
  - o 205 47 – Printers & plotters: wordprocessing
  - o 205 49 – Printers & printer subsystems
  - o 205 52 – Ribbons & toner, data processing
  - o 205 53 – Robotics
  - o 205 54 – Software, application, preprogrammed for mainframe applications
  - o 205 56 – Software, application, preprogrammed for microcomputer applications
  - o 205 58 – Software, application, preprogrammed for minicomputer applications
  - o 205 60 – Software communications control
  - o 205 62 – Software, database management control

- o 205 64 – Software, operating system, preprogrammed for mainframe
  - o 205 66 – Software, operating system, preprogrammed for microcomputer
  - o 205 68 – Software, operating system, preprogrammed for minicomputer
  - o 205 71 – Supplies & accessories: disk packs, cartridges, diskettes
  - o 205 73 – Supplies & accessories: data & word processing, keyboard
  - o 205 75 – Supplies & accessories, miscellaneous
  - o 205 77 – Supplies & accessories, plotter
  - o 205 81 – Supplies, data processing, tapes, cartridges, cassettes
  - o 205 83 – Supplies, data processing, tape/disk, media
  - o 205 85 – Supplies, data processing tape unites & subsystems
  - o 205 86 – Teaching & training materials
  - o 205 87 – Terminals & CRTs, graphic
  - o 205 89 – Terminals & CRTs, non-graphic
  - o 205 90 – Testing equipment
  - o 205 93 – Word processing system
- 207 - COMPUTER ACCESSORIES AND SUPPLIES
- o 207 25 – Cleaners for keyboards, monitors, tapes, diskettes, etc.
  - o 207 30 – Compact disks, ROM, etc.
  - o 207 34 – Covers and enclosures (acoustical and protective) (for equipment)
  - o 207 37 – CRT holders, cases, glare screens, locks, etc.
  - o 207 42 – Diskettes, disk packs, floppy diskettes, labels, etc.
  - o 207 49 – Forms bursters, decollators, detachers, feeders, strippers and related accessories
  - o 207 50 – Forms, charts, templates, rulers, etc.
  - o 207 55 – Graphic supplies for plotters and printer plotters: inks, pens, penholders, chemicals, paper, etc.
  - o 207 60 – Keyboard dust covers, key top covers, keyboard drawers, wrist supports, etc.
  - o 207 67 – Power supplies: surge protectors, uninterruptible power supplies, switches, etc.
  - o 207 72 – Printer accessories: wheels, sheet feeders, forms tractors, chemicals, toner cartridges, etc.
  - o 207 75 – Projection devices, liquid crystal display (LCD)
  - o 207 84 – Storage devices for tapes and diskettes: containers, racks, etc.
  - o 207 87 – Tapes, tape cartridges, tape cassettes, tape reels, tape labels, etc.
  - o 207 89 – Testing equipment for computers and related equipment



**208 - COMPUTER SOFTWARE FOR MICROCOMPUTERS (PREPROGRAMMED)**

- o 208 10 – Accounting/financial: bookkeeping, billing and invoicing, budgeting, payroll, taxes, etc.
- o 208 27 – Communications: networking, linking, etc.
- o 208 30 – Computer aided design and vectorization software
- o 208 37 – Database
- o 208 39 – Desktop publishing
- o 208 43 – Educational: foreign languages, math, science, social studies, etc.
- o 208 47 – Games: adventure, board, puzzles, strategy, etc.
- o 208 50 – Graphics: clip art, demos, presentation, slide shows, etc.
- o 208 55 – Inventory management
- o 208 63 – Personnel
- o 208 66 – Professional: hospital/ pharmacy, legal, etc.
- o 208 67 – Programming: basic, assembler, etc.
- o 208 68 – Project management
- o 208 71 – Purchasing
- o 208 76 – Real estate/property management
- o 208 84 – Spread sheet
- o 208 90 – Utilities: back-up, batch file, menus, operating system, recovery, screen, security, virus protection, etc.
- o 208 94 – Word processing, text editors, spell checkers

**Other computer product commodities not specifically listed: \_\_\_\_\_**

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**920 - DATA PROCESSING SERVICES AND SOFTWARE**

- o 920 04 – Applications software (for mainframe systems)
- o 920 07 – Applications software for microcomputer systems: business, mathematical/statistical, medical, scientific, etc.
- o 920 14 – Applications software (for minicomputer systems)
- o 920 19 – Computer management
- o 920 20 – Computer output to microfilm (com) services
- o 920 21 – Data entry services
- o 920 28 – Emergency back-up services and facilities for data processing
- o 920 35 – Modification of existing equipment
- o 920 38 – Optical scanning services
- o 920 42 – Recertification, rehabilitation of magnetic media (disk packs, tapes, etc.)
- o 920 43 – Recharging and remanufacturing of laser printer cartridges
- o 920 45 – Software maintenance/support
- o 920 49 – Systems, executive software
- o 920 77 – Teleprocessing
- o 920 94 – Wordprocessing software, mainframe
- o 920 94 – Wordprocessing software, microcomputer
- o 920 94 – Wordprocessing software, minicomputer

**Other computer services not specifically listed: \_\_\_\_\_**

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# Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
<b>2</b> Business name/disregarded entity name, if different from above	
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> 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>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
<b>6</b> City, state, and ZIP code	
<b>7</b> 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 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.

<b>Social security number</b>									
				-			-		
<b>or</b>									
<b>Employer identification number</b>									
				-					

## 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 for Part II, later.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶

## 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](http://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-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, 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 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 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 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 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 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 (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.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • 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.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

### 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.

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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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. 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](http://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](http://www.irs.gov/Businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. Go to [www.irs.gov/Forms](http://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](http://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
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	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 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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 1-800-829-4059.

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

Visit [www.irs.gov/IdentityTheft](http://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 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.