

1. 8:30 A.M. Agenda Commission On Aging

Documents: [COA\\_20150813\\_AG.PDF](#)

1.1. 8:30 AM Complete Packet Commission On Aging

Documents: [AUGUST PACKET.PDF](#)



**Agenda**  
**Commission on Aging**  
**Thursday, August 13, 2015**  
**8:30a.m.**  
**City Hall**

NOTICE IS HEREBY GIVEN that there will be a meeting of the Fitchburg Commission on Aging at 8:30A.M. on Thursday, August 13, 2015 in the Fitchburg City Hall, 5520 E. Lacy Road, Fitchburg.

1. Call to Order
2. Approval of April 2015 minutes (did not have a quorum at June's meeting)
3. Director's Report
4. Fitchburg Senior Center Friends Report – Sue Sheets
5. Old Business – Room Fee/Instructor Policy Committee
6. New Business – Appointment of Chairman
  - Discussion/Approval of New Instructor Packet
  - Discussion/Approval of Fire & Tornado Policy
  - Discussion/Approval of Accident & Health Emergency Policy
  - Discussion 2016 Budget
7. Such Other Matters – Next meeting September 10, 2015
8. Adjournment

NOTE: It is possible that members of and possibly a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information. No action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.

Please note that upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aide and services. For additional information or to request this service, contact Jill McHone at 5510 E. Lacy Road, Fitchburg, WI 53711. (Phone 608-270-4290).



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## Fitchburg Commission on Aging *Draft Minutes* April 9, 2015

MEMBERS PRESENT: Anne Scott, Jim Sosnouski, Richard Bloomquist, Ruth Domack, Sue Sheets

STAFF PRESENT: Jill McHone

### CALL TO ORDER

- Chair Sosnouski called meeting to order at 4:00pm
- Approval of February 12 meeting minutes
- Motion to accept minutes with the addition that Sue Sheets should be listed as Absent: Minutes of February 12, 2015 meeting approved. Seconded. Passed

REPORT ON ROOM RATE POLICY presented by Ruth Domack

- Ruth presented the new Room Rate Policy for Fiscal Year 2015.
- All classes should be categorized based on the purpose of the class: Instructional, Recreational, Health & Wellness Providers, and Miscellaneous.
- There is only one employee at this point and all of the rest are self-employed contractors. The city is currently reviewing a standard contract.
- The room charge will be a 90/10 split between instructor and Fitchburg Senior Center
- A form will be published in the Newsletter for the purposes of registration.
- Since some classes will have a minimum number of participants to begin, a policy statement is being submitted to the city with verbiage that will be on the registration form. If a minimum is needed, that will be specified on the application form. It will be necessary to advertise the minimum number requirement.
- Richard asked that the contract for contractors that they would be subject to the same rules as Fitchburg employees.
- Motion to approve the Room Rate Policy. Seconded. Passed.
- It was noted that the cancellation policy be added to page 2 of the policy.

### DIRECTOR'S REPORT

- Thank you to all of the members of the Room Rate Policy committee
- 150 people were served in the Tax Help initiative. That all ran smoothly.
- The old computers have been scrubbed and all but one are being taken to auction. The one left will be put in the library.
- Tech classes are filling quickly.
- The Fitchburg Cycles bike kick-off will be on April 21.
- March Learning Annex featured a program on Irish History with Bill and Carol Kinney
- Pickleball will run through the summer. The Parks department will be marking two tennis courts in Swan Creek for pickleball. We average 7 to 10 people each week, plus some city employees after work.
- We have partnered with the fire department to have a drawing for 40-50 smoke detectors. They will be installed by fire personnel.

- Sharing Sundays has served 20 people on each of the two Sundays. The meals have been catered by HyVee. Participants have been invited and the food is paid for by the grant.
- May is Older Americans Month. We will honor 35 people this year who are 90 years of age or older. The Fitchburg singers will perform. Pat Richter will be here on May 14.
- David is heading up the Energy Task Force. Three UW Volunteers (girls) have come to work one day a week. John Melby has offered to assist with bigger projects.
- Dementia Friendly preparations continue. At least 50% of the city employees and 60 firemen have been trained. May 15 is the kick-off at 6:00pm at BTC with a showing of the film, Still Alice.
- Jill has completed the Wisconsin Women's Policy Institute training.
- On behalf of WASC (Wisconsin Association of Senior Centers) Jill prepared and sent a letter to Senator Alberta Darling and the Joint Finance Committee regarding changes proposed in the Governor's budget that will negatively impact seniors. Jill is the Legislative Chair for WASC
- The Capital Improvement Plan is due in April. We will be installing new acoustic tiles in the Oak Room from the CIP from last year. We are looking at a five-year plan.
- The Annual Report has been prepared. We've had a good year. The new receptionist has been a big help. The Friends group is growing and engaged in progressive thinking. We are looking for more volunteer-led programs. The meal program is growing – 45 drivers, 3 routes with 36 people working in the kitchen. Case management continues similar to last year.
- The COA terms of Sue Sheets and Jim Sosnouski expire and they have applied to be reappointed. This is Richard Bloomquist's final meeting on the Commission. Thank you to Richard for all he has done for the Seniors.

#### FITCHBURG SENIOR CENTER FRIENDS (FSCF)

- The Pancake Breakfast on March 22 hosted 390 people, up from 321 last year. We raised more money than before. HyVee donated 400 sausages and invited us to consider ordering more of the groceries from them next year at cost or perhaps a discount.
- Fundraising Committee has been meeting to make changes in fundraising events. There will be no beer sales at the summer concerts this year. There will be no more pig roasts. The committee is looking into other ideas.
- Trip chairperson Georgia Ascher has resigned after her final trip in June. A committee of four will meet to discuss the future of the travel program.
- The Friends are having a get-acquainted event with the Friends of the Library. We hope to meet in this way with other Fitchburg groups.
- Our last expenditure was for \$100 for Special Needs Transportation.
- The FSCF also manages Singers' and Crafty Crew accounts and helps by making donations when necessary.
- We have a new member – John Haberle. There is still one opening.
- We are sponsoring a Mother's Day Fundraiser – sales of plants from Fitchburg Farms.

#### ADJOURNMENT

- Motion to adjourn. Seconded. Passed
- Meeting adjourned at 4:50pm
- Next meeting is June 11, 2015 at 4 pm.



## Instructor Agreement as Independent Contractor

Date: \_\_\_\_\_

\_\_\_\_\_ has been retained as an independent contractor for the Fitchburg Senior Center for the class/classes described below. By signing below, the Instructor agrees to be paid 90% of the total fees collected with 10% being retained by the Fitchburg Senior Center. All fees will be collected by the Senior Center.

Because this business relationship is that of independent contractor, there is no entitlement to benefits such as health insurance, life insurance, liability insurance, unemployment insurance or retirement. Taxes, FICA, nor any other deductions will be made.

Class Description		Day/Time
<b>Fee Charged</b>	<b># Participants</b>	<b>Total Fees Collected</b>
<b>10% Retained by Sr. Center</b>	<b>90% Payment to Instructor</b>	<b>Additional Info</b>

Mailing Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Social Security/Tax ID #: \_\_\_\_\_

Instructor Signature: \_\_\_\_\_

Staff Signature: \_\_\_\_\_



## Independent Contractor vs. Employee Checklist

This form must be completed when considering a new program, class, or event offered by the City. Please include the name of the program along with a brief description. Answer each question below as it relates to the person being paid to conduct said class or training to determine the appropriate employment status. This form must be completed and discussed with human resources prior to the start of the class.

<b>Class Title:</b>					
<b>Description:</b>					
<b>Start Date:</b>		<b>End Date:</b>			
<b>Instructor:</b>					
<b>Behavioral Control Factors:</b>		<b>YES</b>	<b>NO</b>	<b>N/A</b>	
Will the City provide instruction about when, where, and how the work is to be done?					
Will you provide training to the individual?					
Will you require the individual to perform the services personally?					
Will the City establish the hours of work?					
Will the City require progress reports on a regular basis?					
<b>Financial Control Factors:</b>					
Does the worker have a Federal Tax ID number?					
Is the worker paid on an hourly or salaried basis?					
Does the City set the hourly rate?					
Does the City provide the tools/equipment needed to perform the work?					
Does the worker have the ability to have a profit or loss from the job?					
Does the worker pay their own expenses?					
<b>Relationship Factors:</b>					
Does the worker regularly perform similar projects or work for other companies?					
Do the City and worker have a long-term work relationship?					
Does the relationship relate only to contract work?					
Does the worker provide services to the City in any other manner?					
Will the City integrate the worker's service into its daily operations by providing email, a work space, and requiring attendance at meeting?					
<p><i>I certify that the above information is true correct to the best of my knowledge. In the event that any of the above factors change I will notify Human Resources to re-evaluate the work relationship.</i></p>					
<b>Signature:</b>			<b>Date:</b>		

# Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	2 Business name/disregarded entity name, if different from above		
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
	5 Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
	6 City, state, and ZIP code		
	7 List account number(s) here (optional)		

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number																									
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Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

### Part II Certification

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.  
 Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.
- If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.
- By signing the filled-out form, you:
- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  - Certify that you are not subject to backup withholding, or
  - Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
  - Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See Exempt payee code on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see Special rules for partnerships above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See Exemption from FATCA reporting code on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

Generally, individuals (including sole proprietors) are not exempt from backup withholding.

Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <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.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see How to get a TIN below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see Limited Liability Company (LLC) on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](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. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

**Part II. Certification**

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see Exempt payee code earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.
2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.
4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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 on page 2.  
\*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

**Secure Your Tax Records from Identity Theft**

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](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 contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

## Accidents & Health Emergency Policy

### Falls

If an individual falls and cannot get up, call 911 immediately and administer first aid/CPR if needed and you are qualified to do so. If the individual appears able to get up, proceed with care and follow the steps below.

- Check their status often while moving into each of the positions by asking if there is any pain or dizziness
- Bring a chair close by; help the person turn onto the side and bend the upper leg; help the person into a semi-seated position.
- Placing yourself behind the person and getting a firm grip on the hips, help the person to a kneeling position with both hands on the chair.
- Holding on to the chair, the person should then place the stronger leg in front. You may help by guiding his or her leg.
- With a firm grip on the hips, help the person to stand, then turn and sit on the chair

### Fainting

If there is no head/neck injury and the person is unconscious, put them in the recovery position ( on their side with their head resting on their arm and lower knee pulled forward) If the person is conscious, position him/her their back. Raise the person's legs above heart level — about 12 inches. Loosen belts, collars or other constrictive clothing. To reduce the chance of fainting again, don't get the person up too quickly. If the person doesn't regain consciousness within one minute, call 911 or your local emergency number. Check the person's airway to be sure it's clear. Watch for vomiting.



ADAM

Check for signs of circulation (breathing, coughing or movement). If absent, begin CPR. Call 911 or your local emergency number. Continue CPR until help arrives or the person responds and begins to breathe.

## **Low Blood Sugar**

If the person is fully capable of swallowing, give them juice, sugar water or even maple syrup. If symptoms do not go away, call 911

## **Heart Attack Symptoms – Call 911**

Chest pain or discomfort

Discomfort in other areas of the upper body such as back, neck, jaw or stomach

Shortness of breath (with or without chest discomfort)

Sweating, Nausea or lightheadedness

Sit the person down in case they get dizzy. You will be directed by 911 to give them aspirin (up to 324mg)

## **Stroke Symptoms – Call 911**

### **FAST**

F – Face Ask the person to smile. Does one side of the face droop?

A – Arms Ask the person to raise both arms. Does one arm drift downward?

S- Speech Ask the person to repeat a simple phrase. Is their speech slurred or strange?

T – Time If you observe any of these signs, call 911 immediately.

Sit the person down in case they get dizzy.

## **Excessive Bleeding**

Apply pressure with gauze for a wound. For nosebleeds pinch both nares hard and have person lean forward (if lean back blood goes into stomach and may cause vomiting).

**\*\*In all emergency situations remain with the person until help arrives\*\***

**\*\*Complete an Incident Report\*\***



## Emergency Fire and Tornado Procedures

### Fire Drill Procedures

- 1) Call 9-1-1 and alert them to the nature of the emergency.
- 2) Activate the fire alarm.
- 3) Move persons in immediate area away from the fire.
- 4) Evacuate the persons from the building, if necessary, using the north exits. If these exits are blocked, use the stairway at the south end of the building and exit using the main door. Have staff provide assistance if necessary.
- 5) If fire is small and can be done safely, have a least two people with two fire extinguishers put out the fire.
- 6) If can be done safely, close all classroom and office doors to prevent damage to rooms not affected by the fire.
- 7) Staff will proceed to direct all persons to the north end of the parking lot and wait for further instructions. At this time the supervisor will perform a head count.
- 8) Supervisor will designate a person to meet the emergency response team and notify them of the location and nature of the emergency and whether persons may still be inside.

### Tornado Watch

Supervisor or staff member in charge will notify all persons in the Senior Center that there is a tornado watch and to be alert to directions to move into the Swan Creek Room in the event the tornado watch becomes a warning. Include reminder as to location of room.

### Tornado Warning

Supervisor or staff member in charge will direct all persons in the Senior Center to go into the Swan Creek Room until the "all clear" is given.