

February 4, 2009



To New and Existing Vendors:

We are very pleased that your company has chosen to do business with the Audubon Nature Institute and we hope that we will have a long and harmonious relationship with you.

Attached to the letter you will find:

IRS Form W-9, Credit Information, Tax Exempt Letter, Vendor Classification Form, Useful Numbers and Information on how to do business with Audubon Nature Institute.

FORMS TO RETURN: W-9 Please return the W-9 form with federal taxpayer identification number or social security number, the date and signature. In addition, please indicate if your business is incorporated and return the form to us as soon as possible. It is our policy to have a W-9 on file for every vendor and invoices will not be processed until the completed and signed W-9 is returned.

Vendor Classification Form Please complete the form and check all classifications that apply. Please remember to sign the bottom of the form.

Fax forms to 504-866-1224.

CREDIT INFORMATION:

Federal ID #51-0157624

Audubon Nature Institute is a Not For Profit Management Company who operates the Facilities listed below for Audubon Commission. Sales tax exempt letter is included in this package.

BANK INFORMATION:

Whitney Bank
228 St. Charles Avenue
New Orleans, LA 70130
Attn: Sandra McClain-Cutrera

BUSINESS REFERENCES:

McRoberts Seafood
Kathi Davis

PO BOX 860846 Orlando, FL
813-645-2561 Fax 813-641-9222

Promo Ad Juan Barreto 10045
Carrollton Ave New Orleans, LA
70118 504-866-5536 Fax 504-
866-5776

Corporate Express Tina Taylor
4324 South Sherwood Forest
Suite 170 Baton Rouge, LA
70806 225-274-3140 Fax 225-
274-3127

PAYMENT METHODS

Credit Cards

Our preferred method of payment is to use an Audubon Nature Institute MasterCard. Employees who have been given authority to use such cards will provide their credit card information at the time of purchase. Please do not retain the card information as more than one employee may purchase from your company. You must provide the cardholder with a copy of their receipt for the purchase. If mailing a receipt you must include the employees' name that placed the order.

Purchase Orders

If your company does not accept MasterCard or the employee does not have a card then you must receive a Purchase Order number prior to accepting the order. Audubon Nature Institute shall only be held accountable for procurement on an authorized Audubon Nature Institute purchases order.

We must insist that you provide a Purchase Order number when you submit your invoices to us for payment.

We process checks weekly and they are available to be mailed or picked up on Friday after 10AM. To expedite this process please clearly indicate on your invoice who the responsible department or contact person is and the purchase order number if applicable.

Accounts Payable Manager: Nancy Moore 504-212-5346

Clerk: Cora Wieland 504-212-5192

Fax 504-862-7306

BILLING INFORMATION: SEND ALL INVOICES in DUPLICATE to:

Audubon Nature Institute Attn: Accounts Payable

P.O. Box 4327 New Orleans, LA 70178

SHIPPING:

Deliveries should be sent to the appropriate facility listed below:

Audubon ZooCentral
Receiving
6500 Magazine Street
New Orleans, LA 70118

Audubon Aquarium of the Americas
Central Receiving
#1 Canal Street
New Orleans, LA 70130

Audubon Louisiana Nature Center
10601 Dwyer Road New Orleans,
LA 70127

Audubon Center for Research of Endangered Species
14001 River Road
New Orleans, LA 70131

Audubon Insectarium
Central Receiving
#1 Canal Street New
Orleans, LA 70130

We would appreciate your adherence to our policies.

Sincerely,

Cecilie Halliwill, CPPB
Purchasing Director



AUDUBON VENDOR CLASSIFICATION FORM
(PLEASE COMPLETE, SIGN AND RETURN)

COMPANY NAME: _____ FEDERAL IDENTIFICATION NUMBER _____
ADDRESS: _____
CITY, STATE, ZIP _____
PHONE: _____ FAX: _____
E-MAIL ADDRESS: _____

MANUFACTURER CONSULTING CONSTRUCTION DISTRIBUTOR SALES OFFICE
SERVICES OTHER

ORGANIZATION TYPE CORPORATION PARTNERSHIP INDIVIDUAL ASSOCIATION JOINT VENTURE OTHER

Is this company a subsidiary of another company? _____ If yes, please provide the following information:

PARENT COMPANY: _____
ADDRESS: _____
CITY, STATE, ZIP _____

How long has this company been in business? _____ Years List any other name and address this company has been known as _____
What type of service or supply does you company provide?

What is the official Business Ownership and Classification of this company? Please check all that apply.
 Small Business Economically Disadvantaged Business Woman Owned Business Foreign Business
Large Business Historically Black College or University Minority Business

DEFINITIONS

Minority means a person who is a citizen or lawful permanent resident of the United States and who is: (a) American Indian or Alaskan Native: having origins in any of the original peoples of North America. (b) Asian American: having origins in any of the original peoples of the Far East, Southeast Asia, the Indian subcontinent, or the Pacific Islands. (c) Black: having origins in any of the black racial groups of Africa. (d) Female. (e) Hispanic: of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish or Portuguese culture or origin regardless of race.

Minority business enterprise or Minority-owned business means a small business organized for profit performing a commercially useful function owned and controlled by one or more minority individuals or minority business enterprises. "Owned and controlled" means a business in which one or more minorities or minority business enterprises own at least fifty-one percent or in the case of a corporation at least fifty-one percent of the voting stock and control at least fifty-one percent of the management and daily business operations of the business.

Economically disadvantaged business means a small business organized for profit and performing a commercially useful function, which is at least sixty percent owned and controlled by one or more economically disadvantaged persons and which has its principal place of business in Louisiana. A nonprofit organization is not an economically disadvantaged business for purposes of this Section.

Economically disadvantaged person means a citizen of the United States who has resided in Louisiana for at least one year, whose ability to compete in the free enterprise system has been impaired historically due to diminished capital and credit opportunities as compared to others in the same or similar line of business, and whose diminished opportunities have historically precluded, or are likely to preclude, such individual from successfully competing in the open market.

Small Business – The term Small Business Concern shall mean a small business as defined pursuant to section 3 of the Small Business Act and in relevant regulations promulgated pursuant thereto.

Woman Owned Business – the term small Woman Owned Business shall mean a small business concern of which: at least 51 percent is owned by one or more women or, in the case of any publicly owned business, at least 51 percent of the stock is owned by one or more women and whose management and daily business operations are controlled by one or more of such individuals.

Name of Company Officer Signature Title Date

W-9

Form
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)

Business name, if different from above

Taxpayer Identification Number (TIN)

Check appropriate box: Individual/Sole proprietor Corporation Partnership

Enter your TIN in the appropriate box. The TIN provided must match the one given on line 1 to avoid backup withholding. Enter your Social Security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions. **Social security number**

Enter your Social Security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions. **Social security number**

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Note. If the account is in more than one name, list all names. Enter the number to enter.

Under penalties of perjury, I certify that:

Part II Certification

1 The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and

2 I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and

3 I am a U.S. citizen or other U.S. person (defined below).

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 4.

General Instructions

Signature of U.S. person
Date
Use references to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

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.

Note. If 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.

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

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, 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,

1. 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
2. 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

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

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required federal tax documents on the “Name” line. 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 the “Business name” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

1. A corporation,
2. A foreign central bank of issue,
3. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
4. A futures commission merchant registered with the Commodity Futures Trading Commission,
5. A real estate investment trust,
6. An entity registered at all times during the tax year under the Investment Company Act of 1940,
7. A common trust fund operated by a bank under section 584(a),
8. A financial institution,
9. A middleman known in the investment community as a nominee or custodian, or
10. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker.

See Form 1099-MISC, Miscellaneous Income, and its instructions. However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

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 page 2), 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 Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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.

1. **Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
2. **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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
3. **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.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft. The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts. If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338). Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ³
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³

For this type of account: circle the name of the person whose number you furnish. If only one person on a joint account, that person's name and TIN must be furnished.

For this type of account: circle the name of the legal entity.

For this type of account: circle the name of the estate or trust.

For this type of account: circle the name of the pension trust.

For this type of account: circle the name of the corporation, partnership, or other organization.

For this type of account: circle the name of the individual.

For this type of account: circle the name of the partnership.

¹ 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 1.

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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



Department of the Treasury

Instructions for the Requester of Form W-9

Internal Revenue Service

(Rev. September 2007)

Request for Taxpayer Identification Number and Certification

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

What's New

Section 6049 contains new information reporting requirements for tax-exempt interest. For information on certification rules for tax-exempt interest payments, see Notice 2006-93 on page 798 of Internal Revenue Bulletin (I.R.B.) 2006-44 at www.irs.gov/pub/irs-irbs/irb06-44.pdf.

Reminders

- The backup withholding rate is 28% for reportable payments.
- The IRS website offers TIN Matching e-services for payers to validate name and TIN combinations. See *Taxpayer Identification Number (TIN) Matching* on page 4.

How Do I Know When To Use Form W-9?

Use Form W-9 to request the taxpayer identification number (TIN) of a U.S. person (including a resident alien) and to request certain certifications and claims for exemption. (See *Purpose of Form* on Form W-9.)

Withholding agents may require signed Forms W-9 from U.S. exempt recipients to overcome any presumptions of foreign status. For federal purposes, a U.S. person includes but is not limited to:

- 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,
- Any estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A partnership may require a signed Form W-9 from its U.S. partners to overcome any presumptions of foreign status and to avoid withholding on the partner's allocable share of the partnership's effectively connected income. For more information, see Regulations section 1.1446-1.

Advise foreign persons to use the appropriate Form W-8. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, for more information and a list of the W-8 forms.

Also, a nonresident alien individual may, under certain circumstances, claim treaty benefits on scholarships and fellowship grant income. See Pub. 515 or Pub. 519, *U.S. Tax Guide for Aliens*, for more information.

Electronic Submission of Forms W-9

Requesters may establish a system for payees and payees' agents to submit Forms W-9 electronically, including by fax. A requester is anyone required to file an information return. A payee is anyone required to provide a taxpayer identification number (TIN) to the requester.

Payee's agent. A payee's agent can be an investment advisor (corporation, partnership, or individual) or an introducing broker. An investment advisor must be registered with the Securities Exchange Commission (SEC) under the Investment Advisers Act of 1940. The introducing broker is a broker-dealer that is regulated by the SEC and the National Association of Securities Dealers, Inc., and that is not a payer. Except for a broker who acts as a payee's agent for "readily tradable instruments," the advisor or broker must show in writing to the payer that the payee authorized the advisor or broker to transmit the Form W-9 to the payer.

Electronic system. Generally, the electronic system must:

- Ensure the information received is the information sent, and document all occasions of user access that result in the submission;
- Make reasonably certain that the person accessing the system and submitting the form is the person identified on Form W-9, the investment advisor, or the introducing broker;
- Provide the same information as the paper Form W-9;
- Be able to supply a hard copy of the electronic Form W-9 if the Internal Revenue Service requests it; and
- Require as the final entry in the submission an electronic signature by the payee whose name is on Form W-9 that authenticates and verifies the submission. The electronic signature must be under penalties of perjury and the perjury statement must contain the name of the paper Form W-9.



For Forms W-9 that are not required to be signed, the electronic system need not provide for an electronic signature or a perjury statement.

For more details, see the following:

- Announcement 98-27 on page 30 of I.R.B. 1998-15 available at www.irs.gov/pub/irs-irbs/irb98-15.pdf.
- Announcement 2001-91 on page 221 of I.R.B. 2001-36 available at www.irs.gov/pub/irs-irbs/irb01-36.pdf.

Individual Taxpayer Identification Number (ITIN)

Form W-9 (or an acceptable substitute) is used by persons required to file information returns with the IRS to get the payee's (or other person's) correct name and

TIN. For individuals, the TIN is generally a social security page 22 of I.R.B. 1996-8 at number (SSN). www.irs.gov/pub/irs-irbs/irb96-08.pdf.

However, in some cases, individuals who become U.S. resident aliens for tax purposes are not eligible to obtain **TIN Applied for** an SSN. This includes certain resident aliens who must For interest and dividend payments and certain payments receive information returns but who cannot obtain with respect to readily tradable instruments, the payee an SSN. may return a properly completed, signed Form W-9 to

These individuals must apply for an ITIN on Form W-7, Application for IRS Individual Taxpayer Identification Number, unless they have an application pending for an SSN. Individuals who have an ITIN must provide it on

you with "Applied For" written in Part I. This is an "awaiting-TIN" certificate. The payee has 60 calendar days, from the date you receive this certificate, to provide a TIN. If you do not receive the payee's TIN at that time, you must begin backup withholding on payments.

Form W-9. **Reserve rule.** You must backup withhold on any Substitute Form W-9 reportable payments made during the 60-day period if a payee withdraws more than \$500 at one time, unless the

You may develop and use your own Form W-9 (a substitute Form W-9) if its content is substantially similar to the official IRS Form W-9 and it satisfies certain certification requirements.

Alternative rule. You may also elect to backup withhold during this 60-day period, after a 7-day grace period,

You may incorporate a substitute Form W-9 into other business forms you customarily use, such as account signature cards. However, the certifications on the

under one of the two alternative rules discussed below.

Option 1. Backup withhold on any reportable substitute Form W-9 must clearly state (as shown on the payments if the payee makes a withdrawal from the official Form W-9) that under penalties of perjury: account after the close of 7 business days after you

1. The payee's TIN is correct, receive the awaiting-TIN certificate. Treat as reportable
2. The payee is not subject to backup withholding due payments all cash withdrawals in an amount up to the to failure to report interest and dividend income, and reportable payments made from the day after you receive
3. The payee is a U.S. person. the awaiting-TIN certificate to the day of withdrawal. **Option 2.** Backup

withhold on any reportable You may not:

payments made to the payee's account, regardless of

1. Use a substitute Form W-9 that requires the payee, whether the payee makes any withdrawals, beginning noby signing, to agree to provisions unrelated to the later than 7 business days after you receive therequired certifications,
2. imply that a payee may be subject to backup withholding unless the payee agrees to provisions on the substitute form that are unrelated to the required certifications.



does not apply to any payment other than interest, dividends, and certain pay backup withholding

A substitute Form W-9 that contains a separate payment, such as nonemployee compensation, is subject signature line just for the certifications satisfies the to backup withholding immediately, even if the payee has requirement that the certifications be clearly stated. applied for and is awaiting a TIN.

If a single signature line is used for the required Even if the payee gives you an awaiting-TIN certifications and other provisions, the certifications must certificate, you must backup withhold on reportable be highlighted, boxed, printed in bold-face type, or interest and dividend payments if the payee does not presented in some other manner that causes the certify, under penalties of perjury, that the payee is not language to stand out from all other information subject to backup withholding. contained on the substitute form. Additionally, the

If you do not collect backup withholdings from affected payees as required, you may become liable for any uncollected amount.

following statement must be presented to stand out in the same manner as described above and must appear immediately above the single signature line:

"The Internal Revenue Service does not require your Payees Exempt From Backup consent to any provision of this document other than the certifications required to avoid backup withholding."

Withholding

If you use a substitute form, you provide the Form W-9 instructions to the payee only if he

Even if the payee does not provide a required, you are not required to backup withhold on any the payee is

or she requests them. However, if the IRS has notified the payee that backup withholding applies, then you must 1. An organization exempt from tax under instruct the payee to strike out the language in the section 501(a), any IRA where the payor is also the certification that relates to underreporting. This instruction trustee or custodian, or a custodial account under section can be given orally or in writing. See item 2 of the 403(b)(7) if the account satisfies the requirements of Certification on Form W-9. You can replace "defined section 401(f)(2), below" with "defined in the instructions" in item 3 of the 2. The United States or any of its agencies or Certification on Form W-9 when the instructions will not instrumentalities, be provided to the payee except upon request. For more 3. A state, the District of Columbia, a possession of information, see Revenue Procedure 83-89,1983-2, C.B. the United States, or any of their political subdivisions or 613; amplified by Revenue Procedure 96-26 which is on instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The following types of payments are exempt from backup withholding as indicated for items 1 through 15 above.

Interest and dividend payments. All listed payees are exempt except the payee in item 9.

Broker transactions. All payees listed in items 1 through 13 are exempt. A person registered under the Investment Advisers Act of 1940 who regularly acts as a broker is also exempt.

Barter exchange transactions and patronage dividends. Only payees listed in items 1 through 5 are exempt.

Payments reportable under sections 6041 and 6041A. Only payees listed in items 1 through 7 are generally exempt.

However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC, Miscellaneous Income, are not exempt from backup withholding.

- Medical and health care payments.
- Attorneys' fees.
- Payments for services paid by a federal executive agency. (See Revenue Ruling 2003-66 on page 1115 in I.R.B. 2003-26 at www.irs.gov/pub/irs-irbs/irb03-26.pdf.)

Payments Exempt From Backup Withholding

Payments that are not subject to information reporting also are not subject to backup withholding. For details, see sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A, and 6050N, and their regulations. The following payments are generally exempt from backup withholding.

Dividends and patronage dividends

- Payments to nonresident aliens subject to withholding under section 1441.
- Payments to partnerships not engaged in a trade or business in the United States and that have at least one nonresident alien partner.

- Payments of patronage dividends not paid in money.

- Payments made by certain foreign organizations.

Interest payments

- Payments of interest on obligations issued by individuals. However, if you pay \$600 or more of interest in the course of your trade or business to a payee, you must report the payment. Backup withholding applies to the reportable payment if the payee has not provided a TIN or has provided an incorrect TIN.
- Payments described in section 6049(b)(5) to nonresident aliens.
- Payments on tax-free covenant bonds under section 1451.
- Payments made by certain foreign organizations.
- Mortgage or student loan interest paid to you.

Other types of payment

- Wages.
- Distributions from a pension, annuity, profit-sharing or stock bonus plan, any IRA where the payor is also the trustee or custodian, an owner-employee plan, or other deferred compensation plan.
- Distributions from a medical or health savings account and long-term care benefits.
- Certain surrenders of life insurance contracts.
- Distribution from qualified tuition programs or Coverdell ESAs.
- Gambling winnings if regular gambling winnings withholding is required under section 3402(q). However, if regular gambling winnings withholding is not required under section 3402(q), backup withholding applies if the payee fails to furnish a TIN.
- Real estate transactions reportable under section 6045(e).
- Cancelled debts reportable under section 6050P.
- Fish purchases for cash reportable under section 6050R.
- Certain payment card transactions by a qualified payment card agent (as described in Revenue Procedure 2004-42 and Regulations section 31.3406(g)-1(f) and if the requirements under Regulations section 31.3406(g)-1(f) are met. Revenue Procedure 2004-42 is on page 121 of I.R.B. 2004-31 which is available at www.irs.gov/pub/irs-irbs/irb04-31.pdf.

Joint Foreign Payees

If the first payee listed on an account gives you a Form W-8 or a similar statement signed under penalties of perjury, backup withholding applies unless:

1. Every joint payee provides the statement regarding foreign status, or
2. Any state of the joint payees who has not established foreign status gives you a TIN.

If any one of the joint payees who has not established foreign status gives you a TIN, use that number for purposes of backup withholding and information reporting.

For more information on foreign payees, see the Instructions for the Requester of Forms W-8BEN, W-8ECI, W-8EXP, and W-8IMY.

Names and TINs To Use for Information Reporting

Show the full name and address as provided on Form W-9 on the information return filed with the IRS and on the copy furnished to the payee. If you made payments to more than one payee or the account is in more than one name, enter on the first name line only the name of the payee whose TIN is shown on the information return. You may show the names of any other individual payees in the area below the first name line.

Sole proprietor. Enter the individual's name on the first name line. On the second name line, enter the business name or "doing business as (DBA)" if provided. You may not enter only the business name. For the TIN, you may enter either the individual's SSN or the employer identification number (EIN) of the business. However, the IRS encourages you to use the SSN.

LLC. For an LLC that is disregarded as an entity separate from its owner, you must show the owner's name on the first name line. On the second name line, you may enter the LLC's name. Use the owner's TIN. Do not enter the disregarded entity's EIN.

Notices From the IRS

The IRS will send you a notice if the payee's name and TIN on the information return you filed do not match the

IRS's records. (See *Taxpayer Identification Number (TIN) Matching* below.) You may have to send a "B" notice to the payee to solicit another TIN. Pub. 1281, Backup Withholding for Missing and Incorrect Name/TIN(s), contains copies of the two types of "B" notices.

Taxpayer Identification Number (TIN) Matching

TIN Matching allows a payer or authorized agent who is required to file Forms 1099-B, DIV, INT, MISC, OID, and /or PATR to match TIN and name combinations with IRS records before submitting the forms to the IRS. TIN Matching is one of the e-services products that is offered, and is accessible through the IRS website. Go to www.irs.gov and search for "e-services." It is anticipated that payers who validate the TIN and name combinations before filing information returns will receive fewer backup withholding (CP2100) "B" notices and penalty notices.

Additional Information

For more information on backup withholding, see Pub. 1281.

State of Louisiana Department of Revenue and Taxation
Certificate Covering Sales/Use Tax Exemption/Exclusion
Covering Purchases by Political Subdivisions of The State
of Louisiana

Date: January 01, 2009

The undersigned customer of _____ whose address is

is an independent agency of the City of New Orleans.

Purchases of tangible personal property and taxable services, and/or leases and rentals of tangible personal property by this political subdivision are totally exempt from the 4 percent sales tax levied by the state as provided by Louisiana Revised Statute 47:301(8)(c). No sales/use tax is to be charged when an agency makes a purchase and is responsible to you for payment. If the sales are later held subject to tax, we assume full liability. This certificate is valid for purchases made after September 1, 1991.



**Authorized
Signature**

Audubon
Commission/Audubon
Nature Institute, Inc **Public**
Agency /Management
Company

This form is to be completed by an authorized buyer and forwarded to the seller for retention. Misuse of the certificate by the seller or purchaser will subject either party to civil and criminal penalties provided by law.

As an independent agency in the City of New Orleans, the Audubon Commission is also exempt from the payment of the local sales and use tax. See section 56-128, Rule 10 of the Code of the City of New Orleans, which states: The City of New Orleans and its agencies shall be exempt from the payment of the sales and use tax imposed by this chapter. (M.C.S., Ord. No. 7790, 1, 9-4-80).

DBA:

Audubon Park
Audubon Zoo
Woldenberg Park
Audubon Aquarium of the Americas
Freeport-McMoRan Audubon Species Center
Audubon Center for Research of Endangered Species
Audubon Louisiana Nature Center
Entergy IMAX Theatre
Audubon Insectarium
Insect Rearing Facility
Aquatic Center



Useful Numbers and Information

Facilities


Audubon Zoo Audubon Aquarium of the Americas Audubon Golf Course

Audubon Insectarium Audubon Center for the Research of Endangered Species

Audubon Louisiana Nature Center

Purchasing Contact Numbers

Cecilie Halliwill, CPPB.....504-212-5325
Denise Leblanc504-212-5454
Larry Rivarde, Jr.....504-212-5228
George Johnson.....504-378-2724
Purchasing Fax504-866-1224

 How Does Audubon Commission – Audubon Nature Institute Purchase goods and services?

The Purchasing Department is employed by a non-profit agency known as the Audubon Nature Institute, which through legislation is authorized to purchase for The Audubon Commission, the Political Subdivision. All Political Subdivisions Follow the Louisiana Public Bid, Title 38.

Materials & Supplies

Over \$10,000.00 - Three written quotes
Over \$20,000.00 - Requires public bid

Printing


Up to \$20,000 – Three Quotes Over
\$20,000 - Requires Public bid

Service

Over \$50,000 – Request for Proposals RFP Process

Construction

Over \$100,000 – Requires Public Bid

 What do we need and expect from our Suppliers?

1. Quality Service & Products
2. Timely Deliveries & Service
3. Responsible & Competitive Prices
4. Excellent communication on new products
5. Suggestions for substituting material to reduce cost
6. Accurate and detailed invoicing

What does Audubon Commission Purchases?

Office Supplies Furniture Service Agreements Live Fish Aquatic Supplies
Frozen Seafood Animal Food Printing/Signs Construction Carpet
Computers/printers Tires Office Machines Mailing Equipment Lawn
Equipment Golf Carts Vehicles Design & Exhibit Audio Visual Equipment
Medical Supplies Advertising Specialties Food Food Equipment Fuel MRO
Items Plants/ Fertilizer Janitorial Supplies Lab Equipment Educational
Material Waste Disposal Vending Pest Control

Insurance and Bonding

Insurance and bonding requirements vary, depending on the product or service being purchased. Please refer to Title 38 for bonding requirements. If Insurance is required, it will be stipulated in the RFP or RFB.

EDB, MBE, WBE Preference

The Audubon Commission continues to acknowledge the desirability of participation by business enterprises owned by members of racial and ethnic minorities, those individuals or businesses defined as economically disadvantaged and women in all Audubon projects, whether they involve construction, professional services or commodities. Such

participation assists The Audubon Commission in its efforts to provide real economic opportunity to those in the community who in the past and now, have not had access to the capital required or to resources needed to acquire or develop ownership interests in the enterprises, firms, or corporations contracting for such projects.



DBE Policy is posted on website.



How to get Started

1. Complete the Vendor Classification Form
2. Complete a W-9
3. Fax W-9 and Vendor Form to Purchasing
4. Check the following sites for bids and announcements
www.auduboninstitute.org/bid www.nolalive.com
5. Contact the Purchasing Department via email on any new products

Disadvantaged Business Enterprise Purchasing Program

1. What is a Disadvantaged Business Enterprise?

Disadvantaged Business Enterprise: Is a small business concern,

1. which is at least 51% owned by one or more socially and economically disadvantaged individuals or in the case of any public-owned business, at least 51% of the stock is owned by one or more socially and economically disadvantaged individuals; and
2. whose management and daily business operations are controlled by one or more socially and economically disadvantaged individuals.

B. Economically/Socially Disadvantaged Individuals: A person who is a citizen or lawful permanent resident of the United States and who is:

1. Female: which includes any person of the female gender including persons having origins of any of the ethnic groups described below and any person of the Caucasian groups;
2. African-American: which includes persons having origins in any of the black ethnic groups of Africa;
3. Hispanic-American: which includes persons of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish or Portuguese culture or origin, regardless of race;
4. Native-American: which includes persons who are American Indians, Eskimos, Aleuts or native Hawaiians;
5. Asian-Pacific American: which includes persons whose origins are from Japan, China, Taiwan, Korea, Vietnam, Laos, Cambodia, the Philippines, Samoa, Guam, the U. S. Trust Territories of the Pacific, and the Northern Marianas; and

6. Asian-American Indians: which includes persons whose origins are from India, Pakistan, and Bangladesh.

7. Other individuals may be found to be socially or economically disadvantaged on a case-by-case basis. For example, a disabled Vietnam veteran, an Appalachian white male, or another person may claim to be disadvantaged. These owners must demonstrate that their disadvantaged status arose from individual circumstances, rather than by virtue of membership in a group.

2. How do DBE companies register or certify with Audubon Nature Institute?

Classification Forms are available online at www.auduboninstitute.org/bid or by contacting the Purchasing Department. Forms should be returned to Purchasing via email or fax. challiwill@auduboninstitute.org or fax 504-866-1224.

3. What is the next step after my classification form is submitted?

The Purchasing Department will contact the DBE and set up a “meet and greet” with the departments that use the products and services offered by the DBE. The meeting will consist of Purchasing, Supplier and Audubon Department Supervisor. The meet and greet will be scheduled within 30 days of receiving the classification form. It is required for department heads to attend the meetings and use DBE vendors when possible.

4. Does Audubon give preference to DBE Vendors when awarding contracts?

No, the only preference clause that is allowed under Louisiana Public Bid Law is for Seafood. Audubon Purchasing does track the DBE sub-contractors used by prime contractors for Construction Projects.

5. Audubon Purchasing encourages the uses of Tier 2 programs between large corporations and DBE Vendors. Purchasing identifies a minimum of two contracts each year, and will work with to establish tier two programs. DBE’s will be required to function as their own

business, with their own offices and staff but may use corporations as wholesalers and delivery of products.

6. Quarterly Reports of DBE Procurement Card expenditures are provided by JP Morgan Chase. DBE's are asked to properly identify their companies when establishing their accounts with MasterCard and Visa. The reports provided by JP Morgan Chase are checked against Audubon's DBE list.

P-card and other DBE expenditures are provided in a quarterly report to Audubon's Community Relations Department. The report includes total expenditures broke down by DBE Category, historical data, and contracts awarded to DBE Vendors.

7. Audubon Purchasing attends local LaMBC, NMSDC, SE LA NIGP, and GCWBC Expos and hosts annual reverse trade shows.