



LAND USE PERMIT
LUP-PU
Private Utility Service Crossing

The Virginia Department of Transportation (VDOT) is authorized to issue land use permits to individuals providing private utility service solely for their own agricultural or residential use provided the utilities are located on property owned by the individual and the utilities are marked in accordance with requirements established by VDOT.

Permittee Agreement for Land Use Permit Issuance

I the undersigned hereby acknowledge that I am fully cognizant of all of the following requirements associated with the issuance of a VDOT Land Use Permit authorizing the installation of private utility service across non-limited access state maintained right-of-way:

Type or Print Clearly

Name of Applicant: _____

Applicant's Federal Tax ID No. / Driver's License No.: _____

Applicant's Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Business Telephone No.: (____) ____ - _____ 24-Hour Telephone No.: (____) ____ - _____

Fax No.: (____) ____ - _____ E-mail Address: _____

Location(s): _____

Applicant's Signature: _____

VDOT Land Use Permit Required by Law

The General Rules and Regulations of the Commonwealth Transportation provide that no work of any nature shall be performed on any real property under the ownership, control, or jurisdiction of VDOT until written permission has been obtained from VDOT. Written permission is granted for the installation and maintenance of private utility service across state maintained highway right-of-way through the issuance of a land use permit.

By issuing a permit, VDOT is giving permission only for whatever rights it has in the right-of-way; the permittee is responsible for obtaining permission from others who may also have an interest in the property.

The permittee will be civilly liable to the Commonwealth for expenses and damages incurred by VDOT as a result of violation of any of the rules and regulations of this chapter. Violators shall be guilty of a misdemeanor and, upon conviction, shall be punished as provided for in §33.2-210 of the Code of Virginia.

Application Requirements

Application for a land use permit authorizing the installation of privately owned agricultural or residential utility service across **non-limited access** state maintained highway right-of-way shall be made through the local district permit office where the activity is to take place.

The permit applicant shall provide a detailed sketch for the proposed installation of the private utility service across state maintained highway right-of-way. The sketch shall include, but not be limited to, distance(s) from the edge of pavement to the proposed utility, the existing right-of-way line(s), installation depth(s) below existing grades and ditch line(s), underground drainage structures, existing aerial and underground utilities and other existing features within close proximity to the permitted activities.

The district administrator's designee receiving the request shall coordinate review and approval of the request with all appropriate district personnel.

General information regarding VDOT land use permitting for the installation of privately owned agricultural or residential utility service across highway right-of-way can be obtained by contacting the local district permit office or at the following VDOT web site: <http://www.virginiadot.org/business/bu-landUsePermits.asp>

Contact Information

A list of counties with their corresponding VDOT district offices and contact information may be obtained at the following VDOT web site: <http://www.virginiadot.org/about/districts.asp>

Permit Fees & Charges

A nonrefundable application fee of \$100 shall be charged to offset the cost of reviewing and processing the permit application and inspecting the permit work.

Surety Requirement

The permittee shall provide surety to guarantee the satisfactory performance of the activity authorized under the auspices of the land use permit issued for the initial installation. The surety may be in the form of a check, cash, [LUP-LC](#) irrevocable letter of credit, [LUP-SB](#) surety bond, or any other VDOT-approved method. The surety will be refunded or released upon satisfactory completion of the initial installation and final inspection by VDOT. Prior to release of the performance surety provided for the initial installation the permittee shall provide VDOT with a continuous surety in an amount sufficient to restore the right-of-way in the event of damage, failure or default. The surety amount shall be determined by the district administrator's designee and may be in the form of a check, cash, [LUP-SB](#) surety bond, or any other VDOT-approved method.

Cash Surety Refund

Applicants owing the Internal Revenue Service or the Commonwealth of Virginia may not receive a refund of the cash guarantee provided for the issuance of a VDOT land use permit unless the amount owed is less than the amount of cash guarantee provided. Applicants providing cash guarantee for the issuance of a VDOT land use permit must provide an executed copy of the Commonwealth of Virginia's Substitute Form W-9 to receive a refund of the cash guarantee provided for the issuance of a VDOT land use permit.

Insurance Requirements

It is recommended that the permittee secure and maintain sufficient insurance to protect against liability for personal injury and property damage that may arise from the installation and use of private utility services located within state maintained highway right-of-way.

General Requirements

- 1) The placement of private utility service across state maintained right-of way shall be restricted to highways designated as non-limited access secondary routes where the private utility owner is also the underlying property owner.
- 2) The permittee shall be responsible for any pavement settlement for a period of two (2) years after the completion date of the permit and for the continuing maintenance of the private utility service placed within highway right-of-way.
- 3) The permittee shall notify, by telephone, voice mail message, or email, the VDOT office where the land use permit was obtained prior to commencement of the permitted activity or any excavation within the highway right-of-way.
- 4) The permittee or their agent must contact the VDOT Customer Service Center at 1-800-367-7623 a minimum of 48 hours prior to initiating any planned excavation within 1,000 feet of a signalized intersection and/or near VDOT ITS infrastructure. Excavation activities may proceed only after the VDOT regional utility location agent has notified the permittee that the utility marking has been completed. Additional information can be found at:
http://www.virginiadot.org/business/resources/IIM/TE-383_Request_for_Marking_VDOT_UTILITY_Location.pdf

Alternately, within all localities in the Northern Virginia Construction District, including the Counties of Arlington, Fairfax, Loudoun & Prince William, the Cities of Alexandria, Fairfax, Falls Church, Manassas and Manassas Park, and the Towns of Clifton, Dumfries, Hamilton, Haymarket, Herndon, Hillsboro, Leesburg, Lovettsville, Middleburg, Occoquan, Purcellville, Quantico, Round Hill and Vienna, and on Interstate 95 in the counties of Stafford, Spotsylvania and Caroline, the permittee may request VDOT regional utility marking at: <http://www.vdotutilitymarking.virginia.gov>

Failure to carry out this requirement may result in permit revocation.

- 5) Within the limits of a VDOT construction project it is the responsibility of the permit applicant to obtain the contractor's consent in writing prior to permit issuance. Information regarding current and/or planned VDOT construction and maintenance activities can be obtained at: <http://www.virginiaroads.org/>.
- 6) A copy of the VDOT land use permit shall be maintained at the work site and made readily available for inspection when requested by authorized VDOT personnel.

- 7) Any and all highway signs, right-of-way markers, etc., disturbed as a result of work performed under the auspices of a land use permit shall be accurately reset by the permittee immediately following the work in the vicinity of the disturbed facility. The services of a certified land surveyor with experience in route surveying may be required.
- 8) Any conflicts with existing utility facilities located within highway right-of-way shall be resolved between the permittee and the existing utility owner.
- 9) The property owner must notify the local district permit office prior to initiating maintenance activities on private utility service facilities located within state maintained highway right-of-way.

Traffic Control and Safety

- 1) The permittee shall at all times give strict attention to the safety and rights of the traveling public, their employees, and contractors. Any permit may be revoked or suspended when in the opinion of the district administrator's designee, the safety, use or maintenance of the highway so requires.
- 2) In accordance with the Virginia Department of Transportation (VDOT) Road and Bridge Specification, Special Provision 105.14, all activities performed under the auspices of a VDOT Land Use Permit involving the installation, maintenance and removal of work zone traffic control devices must an individual on-site who, at a minimum, is accredited by VDOT in Basic Work Zone Traffic Control.
- 3) The individual accredited in Basic Work Zone Traffic Control is responsible for the placement, maintenance and removal of work zone traffic control devices within the project limits in compliance with the permit requirements and conditions, the approved plans and specifications, the Virginia Work Area Protection Manual, and the Manual of Uniform Traffic Control Devices.
- 4) A person accredited by VDOT in Intermediate Work Zone Traffic Control must be on-site to provide supervision for adjustment to the approved layout or implementation of any standard Typical Traffic Control (TTC) layouts outlined in the Virginia Work Area Protection Manual.
- 5) All traffic control plans shall be prepared by a person accredited by VDOT in Advanced Work Zone Traffic Control.
- 6) Individuals responsible for implementation of work zone traffic control measures shall provide evidence of their accreditation upon request from VDOT personnel.

- 7) The permittee shall be exempt from the requirements of Virginia Department of Transportation (VDOT) Road and Bridge Specification, Special Provision 105.14 if the authorized activity does not involve the installation, maintenance and removal of work zone traffic control devices and is not within the roadway (as defined in 24VAC30-151) of a state maintained highway.
- 8) Non-compliance with the requirements outlined in VDOT Road and Bridge Specification, Special Provision 105.14 may result in a stop work order and / or permit revocation.
- 9) All activities that require the disruption (stoppage) of traffic shall utilize VDOT certified flaggers. Flag persons shall be provided in sufficient number and locations as necessary for control and protection of vehicular and pedestrian traffic in accordance with the Virginia Work Area Protection Manual. All flaggers must have their certification card in their possession when performing flagging operations within state maintained right-of-way. Any flag person found not in possession of his/her certification card shall be removed from the flagging site and the district administrator's designee will suspend all permitted activities. Any VDOT certified flag person found to be performing their duties improperly shall have their certification revoked.
- 10) Any VDOT certified flag person found to be performing their duties improperly shall have their certification revoked.
- 11) All signs shall be in accordance with the current edition of the Manual of Uniform Traffic Control Devices (MUTCD).
- 12) The permittee shall immediately correct any situation that may arise as a result of these activities that the district administrator's designee deems hazardous to the traveling public.
- 13) During authorized activities, the permittee shall furnish all necessary signs, flag persons and other devices to provide for the protection of traffic and workers in accordance with the Virginia Work Area Protection Manual or as directed by the district administrator's designee.
- 14) Traffic shall not be blocked or detoured without permission, documented in writing or electronic communication, being granted by the district administrator's designee.

Utility Marker Requirements

- 1) The location of each proposed underground private utility service crossing shall be identified by the private utility owner with surface utility markers placed at edge of both sides of the highway right-of-way.
- 2) All surface utility marker signs shall be fabricated in accordance with the current edition of the VDOT Road & Bridge Specifications and the approved design specifications contained herein.
- 3) The property owner is responsible for the fabrication, installation and maintenance of surface utility markers to be located on state maintained highway right-of-way.
- 4) The surface utility markers should be color coded by utility type as established under §56-265.21 of the Code of Virginia. The required uniform colors are as follows:
 - BLUE – Water and slurry pipeline systems
Sign panel background color = Blue #3995*
Sign panel lettering color = White #3990
 - GREEN - Storm and sanitary sewer systems
Sign panel background color = Green #3997
Sign panel lettering color = White #3990

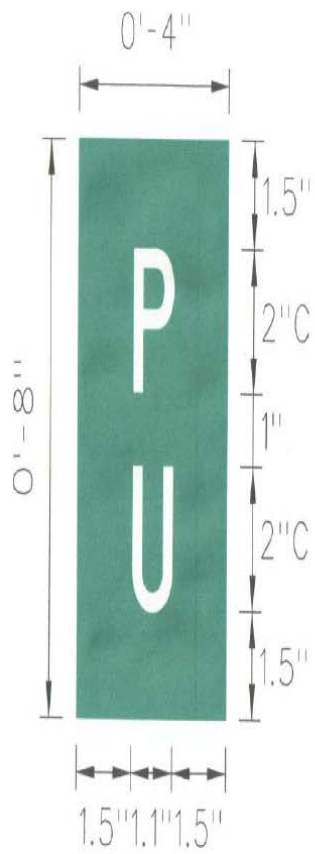
*Blue # 1175 electro-cut transparent film on a White #3990 background may also be utilized on surface utility markers for water and slurry pipeline systems.
- 5) The sign panel sheathing material shall be 3M diamond grade, Type IX or equivalent.
- 6) Sign posts shall meet current VDOT breakaway design standards and be approved by the district administrator's designee prior to permit issuance.
- 7) Surface utility markers shall mounted at a height of at least 4 feet, measured vertically from the bottom of the sign panel to the nearest edge of pavement and no closer than 6 feet, measured horizontally from the closest edge of the sign panel to the nearest edge of pavement.
- 8) All surface utility markers must be located as close to the right-of-way line as possible and in such a manner as to avoid distractions to motorists or pose safety hazards to the traveling public.
- 9) Damaged or deteriorated surface utility markers shall be replaced by the property owner at their expense.

Permit Revocation

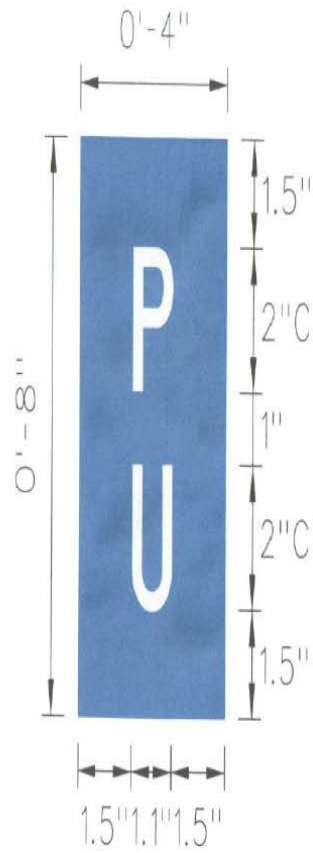
At the discretion of the district administrator's designee, the land use permit may be revoked and the private utility service removed from the state maintained highway right-of-way for non-compliance with all requirements contained herein and/or specific conditions of the permit. In addition VDOT may apply additional penalties in accordance with §33.2-1221.

Permittee Notice

The preceding provisions are intentionally condensed in format and should not be loosely interpreted by the permit applicant without consultation with the central office permit manager or the district administrator's designee and affirmation from the Land Use Permit Regulations.



Panel Style: Green UD.ssi
 M.U.T.C.D.: 2009 Edition



Panel Style: BLUE UD.ssi
 M.U.T.C.D.: 2009 Edition



LAND USE PERMIT
LUP-LC
Bank Irrevocable Letter of Credit

March 15, 2016

[Bank Letterhead]

LETTER OF CREDIT BANK AGREEMENT

| | |
|--|---|
| Date: _____ | APPLICANT NAME: _____ |
| Issuing Bank: _____ | Tax ID number or Driver's license Number: _____ |
| Address: _____ | Telephone Number: _____ |
| City: _____ State _____ Zip Code _____ | Address: _____ |
| Amount: _____ | City: _____ State _____ Zip Code _____ |
| Expiration Date: _____ | |

VIRGINIA DEPARTMENT OF TRANSPORTATION

Address: _____
City: _____ State _____ Zip Code _____

We hereby issue Irrevocable Letter of Credit number _____ in favor of the Virginia Department of Transportation (the Department) for the account of _____ in an amount not to exceed _____ U.S. Dollars (\$ _____) available by sight draft on the above stated issuing bank accompanied by the documents specified below:

A certified statement signed by the Department's Permit Manager or their representative stating that _____ has not satisfactorily completed work pursuant to the permit issued to the permittee or his agent to perform the work as described on the face of the land use permit in the County of _____, Virginia.

A certified statement signed by the Department's Permit Manager or their representative stating that: "This draw is for the explicit purpose of providing for completion or restoration of the right of way to the terms of the Land Use Permit Regulations and pursuant to the agreement of the permittee or their Agent to perform the work covered by permit to the satisfaction of the Department." All drafts must bear the clause "Drawn under _____ Irrevocable Letter of Credit No. _____ dated _____, 20____."

We hereby engage with drawers, endorsers and bona fide holders that all drafts drawn in compliance with the terms of this credit shall be duly honored upon presentation and delivery of this document. This Irrevocable Letter of Credit shall remain in full force and effect for a period of two (2) years from the date hereof and shall automatically renew itself from year to year for three (3) years, one (1) year periods thereafter unless and until the above issuing bank shall give ninety (90) days prior written notice to the department by CERTIFIED MAIL, RETURN RECEIPT REQUESTED, of its intent to terminate same at the expiration of said ninety-day period. During said ninety (90) days notice period, this Irrevocable Letter of Credit shall remain in full force and effect.

During the last thirty (30) days while this Irrevocable Letter of Credit is in force and effect after notice of termination has been given, the Department may draw up to the full amount of this Irrevocable Letter of Credit when accompanied by a document stating that _____ has failed to provide an acceptable substitute Irrevocable Letter of Credit or deposit in an escrow account, and further stating that **"The draw will be held by the Department for the sole purpose of providing for the completion or restoration of the right of way for work covered by the land use permit issued to _____ until such work is completed or restored to the Department's satisfaction. This Irrevocable Letter of Credit shall be terminated upon the Department's Permit Manager or their appointed representative giving written release stating that the terms of the permit have been completed and accepted by the Department."** Requests for the termination of this Irrevocable Letter of Credit should be addressed to the local Department office that issued the land use permit.

Except as otherwise expressly stated herein, this credit is subject to the Uniforms Customs & Practices for Documentary Credit (2007 Revision), International Chambers of Commerce Publication No. 600.

Attest: _____

(Seal)

Authorized Signature

Type or Print Name

Title



2010 Land Use Permit Regulations
LUP-SB
Surety Bond
August 26, 2014

BE KNOWN THAT WE _____ as Principal, and _____, a corporation duly incorporated under the Laws of the State of _____, as Surety, are held and firmly bound unto the Commonwealth of Virginia in the full and just sum of _____ U.S. Dollars (\$ _____), to be paid to the Commonwealth of Virginia to the payment whereof we hereby bind ourselves and our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents, sealed and dated this _____ day of _____ (month), 20____ (year).

WHEREAS, The said Principal hereunder has been or will be granted permit(s) authorizing one or more of the following activities:(A) to move house property upon public highways of Virginia (B) to cut surface of the highways of Virginia, or to tunnel under such highways; (C) to install and/or erect and maintain telephone, electric power lines, water, sewer, gas or other utilities on, under or over such highways, bridges or tunnels;(D) to install an entrance or tie-in into a public roadway and/or grading upon the Right -of- way; or (E) for the following purposes: Explain below exact purpose(s) for which surety coverage is being obtained:

Work to be performed in the county, city or town of:

THEREFORE, The conditions of this obligation are such that if the said Principal shall in all respects comply with the terms and conditions of said permit(s), and fully meet and perform obligations thereunder in accordance with requirements for permits as set forth in the Land Use Permit Manual in effect at time of permit issuance, and shall satisfactorily complete the work permitted, and shall indemnify and save harmless the Commonwealth of Virginia against and from all loss, cost, expense damage or injury to highways and bridges and to persons and property lawfully on such highways, growing out of the granting of such permit(s) to said Principal, then this obligation be void, otherwise to be and remain in full force and virtue.

NOW, THEREFORE, It is expressly understood that this Bond may be canceled by the Surety at the expiration of sixty (60) days from the date which the Surety shall have lodged with the Commonwealth Transportation Commissioner or his designees written notice to so cancel. This provision, however, shall not operate to relieve, release or discharge the Surety from any liability already accrued, or which shall accrue, on permits issued before the expiration of the sixty-day period. **Bonds securing performance on specified active permit(s) may be canceled only upon satisfactory completion of permit(s), as determined by the Department Engineer.** NOTE: Continuous Bond cannot be canceled unless facilities covered by the permit have been removed from the Right -of-way, or the principal has arranged for replacement surety protection. **ALL permit work covered under section (C) above shall be covered by a bond at all times.**

Said principal and surety, being properly authorized, have caused these presents to be executed and their seals affixed the day and year first above written.

| | |
|----------------------------------|----------------------------------|
| Surety name _____ | Principal name _____ |
| Bond number _____ | TAX ID # or DMV ID # _____ |
| Address _____ | Address _____ |
| City _____ State _____ ZIP _____ | City _____ State _____ ZIP _____ |
| Contact person _____ | Contact person _____ |
| Telephone number _____ | Telephone number _____ |
| Attorney-in-Fact Name _____ | Signature _____ |
| Signature _____ | |

**POWER OF ATTORNEY AUTHORIZATION TO BE ATTACHED
Acknowledgement of Principal**

**Attorney-In-Fact
(Seal)**

STATE OF _____ COUNTY / TOWN / CITY OF _____

I, the undersigned, a Notary Public in and for the County / Town / City aforesaid, in the State aforesaid, do certify that, _____ whose name as Principal is signed to the foregoing writing bearing date this _____ day of _____ (month), 20____ (year), personally appeared before me and acknowledged the same.

Given under my hand this _____ day of _____ (month), 20____ (year)

My Commission expires: _____

Notary Public

Affidavit and Acknowledgement of Surety

STATE OF _____ COUNTY/TOWN/CITY OF _____

I, the undersigned, a Notary Public in and for the County/Town/City aforesaid, in the State aforesaid do certify that, _____ (Name of Attorney in Fact) personally appeared before me and made oath that he is _____ (Title) of the _____ (Name of Surety), that he is duly authorized to execute the foregoing bond by virtue of a certain power of attorney of said company; that said power of attorney has not been revoked; that the said company has complied with all the requirements of law regulating the admission of such companies to transact business in the State of Virginia; that the said company holds the certificate of the Commissioner of Insurance authorizing it to do business in the State of Virginia; that it has a paid-up cash capital of not less than \$250,000; that the paid-up capital plus the surplus and undivided profits of said company is \$ _____; that the penalty of the foregoing bond is not in excess of ten percentum of said sum; that the said company is not by said bond incurring in the aggregate, on behalf or on account of the principal names in said bond, a liability for an amount larger than one-tenth of its paid-up capital, plus its surplus and undivided profits; that the said company is solvent and fully able to meet promptly all its obligations, and the said _____ (Attorney in fact name) thereupon, in the name and on behalf of the said company, acknowledged the foregoing writing as its act and deed.

Given under my hand this _____ day of _____ (month), 20____ (year)

My Commission expires: _____

Notary Public

Original to be filed with the Virginia Department of Transportation
Request for Land Use Permit Surety Bond Cancellation may be addressed to:
Virginia Department of Transportation

Request for Taxpayer Identification Number and Certification



Section 1 - Taxpayer Identification

| | |
|---|--|
| <input type="checkbox"/> Social Security Number (SSN) <input type="checkbox"/> Employer Identification Number (EIN) _____ | Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number . The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party. |
|---|--|

| | | |
|--|-----------------------------|--|
| Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions) _____ | Legal Name: _____ | |
| | Business Name: _____ | |

| Entity Type | Entity Classification | Exemptions (see instructions) |
|--|--|---|
| <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> C-Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Government <input type="checkbox"/> Partnership <input type="checkbox"/> Non-Profit <input type="checkbox"/> Corporation | <input type="checkbox"/> Professional Services <input type="checkbox"/> Medical Services <input type="checkbox"/> Political Subdivision <input type="checkbox"/> Legal Services <input type="checkbox"/> Real Estate Agent <input type="checkbox"/> Joint Venture <input type="checkbox"/> VA Local Government <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> Federal Government <input type="checkbox"/> OTH Government <input type="checkbox"/> VA State Agency <input type="checkbox"/> Other | Exempt payee code (if any): _____ (from backup withholding) Exemption from FATCA reporting code (if any): _____ |

| Contact Information | | |
|--|------------------------|--|
| Legal Address: _____ City: _____ State : _____ Zip Code: _____ | Name: _____ | |
| | Email Address: _____ | |
| | Business Phone: _____ | |
| Remittance Address: _____ City: _____ State : _____ Zip Code: _____ | Fax Number: _____ | |
| | Mobile Phone: _____ | |
| | Alternate Phone: _____ | |

Section 2 - Certification

Under penalties of perjury, I certify that:

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

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

| | | |
|-----------------------------------|--|--------------|
| Printed Name: | | |
| Authorized U.S. Signature: | | Date: |

General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

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, payments made to you in settlement of payment card and third party network transactions, 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:

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

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).

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.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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 Section 2 Certification – 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 Requestor of Form W-9 for more information.

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 Requestor 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

Section 1 - Taxpayer Identification

Check the appropriate Tax Identification Number (TIN) type. Enter your EIN/SSN in the space provided.

If you are a resident alien and you do not have and /or 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.

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. Get **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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site www.irs.gov.

If you do not have a TIN, apply for a TIN immediately, 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:** *Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.*

Enter the TIN which coincides with the 'Legal Name' provided on the form.

- If you are an individual, check the "Social Security Number (SSN)" box and enter the SSN.
- If you are a Grantor or Revocable Trust, check the "Social Security Number (SSN)" box and enter the SSN of the Grantor.
- If you are a Resident Alien, check the "Social Security Number (SSN)" box and enter your SSN or

your ITIN (IRS Individual Taxpayer Identification Number).

d. If you are a Sole Proprietor, check the "Social Security Number (SSN)" box and enter the SSN of the sole proprietor.

e. If you are a Single-Member LLC that is disregarded as an entity, check the "Social Security Number (SSN)" box and enter the member's SSN.

Note: If an LLC has one owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

Vendors are requested to enter their **Dunn and Bradstreet Universal Numbering System (DUNS)**, if applicable. See number requirement below.

Dunn and Bradstreet Universal Numbering System (DUNS) number requirement . The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their DUNS number recorded with and subsequently reported to the granting agency. If a contractor has multiple DUNS numbers the contractor should provide the primary number listed with the Federal government's Central Contractor Registration (CCR) at www.ccr.gov . Any entity that does not have a DUNS number can apply for one on-line at <http://www.dnb.com/us/> under the DNB D-U-N Number Tab.

Legal Name. If you are an individual, you must generally enter the name shown on your social security card. 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 enter in Part I of the form. If you are using a name other than that which is listed on a Social Security Card, please enter the legal entity name **as filed with the IRS**. In general, enter the name shown on your income tax return. Do not enter a Disregarded Entity Name on this line.

Business Name. Business, Disregarded Entity, trade, or DBA ("doing business as") name.

Entity Type. Select the appropriate entity type.

Individual. If you are an individual, you must generally enter the name shown on your income tax return.

Sole proprietor. Enter your **individual** name as shown on your social security card on the "Legal Name" line. You may enter your business, trade, or

"doing business as (DBA)" name on the "Business Name" line.

Partnership. A partnership is an entity reflecting a relationship existing between two or more persons who join to carry on a trade or business. Enter the partnership's name on the "Legal Name" line. This name should match the name shown on the legal document creating the entity. You may enter your business, trade, or "doing business as (DBA) name on the "Business Name" line.

Trust. A legal entity that acts as fiduciary, agent or trustee on behalf of a person or business entity for the purpose of administration, management and the eventual transfer of assets to a beneficial party. Enter the name of the legal entity on the "Legal Name" line.

Estate. A separate legal entity created under state law solely to transfer property from one party to another. The entity is separated by law from both the grantor and the beneficiaries. Enter the name of the legal entity on the "Legal Name" line.

Government. The Government of any State, any Political Subdivision of any State, any Agency or Instrumentality of a State or of a Political Subdivision of a State.

Non-Profit. An organization that is organized and operated exclusively for exempt purposes and none of its earnings may inure to any private shareholder or individual.

Corporation. A company recognized by law as a single body with its own powers and liabilities, separate from those of the individual members. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

S-Corporation. A corporation that is taxed like a partnership: a corporation in which five or fewer people own at least half the stock. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

C-Corporation. A business that is taxed as a separate entity: a business taxed under Subchapter C of the Internal Revenue Code and legally distinct from its owners. Enter the entity's name on the "Legal Name" line and any trade or "doing business as (DBA)" name on the "Business Name" line.

Limited liability Company (LLC). An LLC with at least two members is classified as a partnership for federal income tax purposes unless it files Form 8832 and affirmatively elects to be treated as a corporation. Enter the name of the partnership or corporation. An LLC with only one member is treated as an entity disregarded as separate from its owner for income tax purposes (but as a separate

entity for purposes of employment tax and certain excise taxes), unless it files Form 8832 and affirmatively elects to be treated as a corporation. If you are a single-member LLC (including a foreign LLC with a domestic owner) that is **disregarded** as an entity separate from its owner, **enter the owner's name on the "Legal Name" line.** **Caution:** *A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.*

Entity Classification. Select the appropriate classification type.

Contact Information. Enter your contact information.

Enter your **Legal Address.** Enter your **Remittance Address.** A **Remittance Address** is the location in which you or your entity receives business payments.

Enter your **Business Phone Number.** Enter your **Mobile Phone Number,** if applicable. Enter your **Fax Number,** if applicable. Enter your **Email Address.**

For clarification on IRS Guidelines, see www.irs.gov.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code below.

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

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

The following codes identify payees that 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
- 5 - A corporation

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

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

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 5 ² |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, 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, 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 - 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 possession of the United States, 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 Reg. 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 Reg. 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

Section 2 - Certification

To establish to the paying agent that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on Form W-9. You are being requested to sign by the Commonwealth of Virginia.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

Submission:

Commonwealth Vendor Group
 Post Office Box 1971
 Richmond, VA 23218-1971
 CVG@doa.virginia.gov
 804.823.2701 (fax)