

# Cover Sheet for eVAR Non-Profit Org Vendor Set-Up



Effective July 20, 2017

## Send Package to Vendor for Completion

**Documents that are not correctly & fully completed will result in a delay in processing and payments**

Vendor Name:	Vendor Contact Name:
Vendor Remit to Address:	Vendor Remit to Address 2:
Vendor City:	Vendor State:
Vendor Zip Code:	Vendor County:
Vendor Contact Phone Number:	Vendor Email:
Special Instructions:	Description of Product/Service:
Does Former/Current Sodexo Employee have any interest in company? <b>YES</b> <b>NO</b>	Does Former/Current Sodexo Employee have a personal relationship with company? <b>YES</b> <b>NO</b>

- Subcontract Agreement:** **REQUIRED for all onsite services**
  - Before proceeding contact your segment contract administrator for a required subcontract agreements
  - **MONETARY DONATIONS ONLY:** Require eVAR, W-9 and Actual/Sample Invoice
  - **FOOD DONATIONS:** Contact Shondra Jenkins at Stop Hunger Foundation
- W-9 Form (Tax Payer Identification Number and Certification):** **Completed by vendor**
- Actual/Sample Invoice:** **Invoice must contain the remittance address from vendor**
  - If vendor bills by document other than invoice, have vendor submit letter on their letterhead stating they only invoice by statement, ticket, etc.
- Certificate of Liability Insurance:** **Obtained by vendor.**
  - Should match the requirements outlined in the subcontract agreement
  - **Sodexo must be listed as Additional Insureds and Certificate Holder (see sample included)**

For questions please email [CallCenter.USA@clientPS.com](mailto:CallCenter.USA@clientPS.com) or call 866-368-3472  
No VAR documentation will be accepted or processed directly from vendors.

## Request for Taxpayer Identification Number and Certification

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

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

### Part I Taxpayer Identification Number (TIN)

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

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

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

### Part II Certification

Under penalties of perjury, I certify that:

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

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

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

### General Instructions

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

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

#### Purpose of Form

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

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

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

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

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

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

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### Line 1

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

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

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

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

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

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

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

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

**Line 2**

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

**Line 3**

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

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

**Line 4, Exemptions**

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

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

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

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

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

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

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

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

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

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

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

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

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

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

**Part II. Certification**

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

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

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

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

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

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

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.  
<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

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

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

**Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

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

**Privacy Act Notice**

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



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:		
	PHONE (A/C, No, Ext):	FAX (A/C, No):	
INSURED	E-MAIL ADDRESS:		
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A:		
	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	GENERAL LIABILITY						EACH OCCURRENCE \$
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR	5.	6.	9.		2.	MED EXP (Any one person) \$ 7.
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						GENERAL AGGREGATE \$
	AUTOMOBILE LIABILITY						PRODUCTS - COMP/OP AGG \$
	<input type="checkbox"/> ANY AUTO	5.	6.	9.		2.	COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per person) \$
	<input type="checkbox"/> HIRED AUTOS						BODILY INJURY (Per accident) \$ 7.
	<input type="checkbox"/> SCHEDULED AUTOS						PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> NON-OWNED AUTOS						\$
	UMBRELLA LIAB						EACH OCCURRENCE \$ 7.
	<input type="checkbox"/> EXCESS LIAB			9.		2.	AGGREGATE \$
	<input type="checkbox"/> OCCUR	5.	6.				\$
	<input type="checkbox"/> CLAIMS-MADE						
	DED						
	RETENTION \$						
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STATUTORY LIMITS
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICE/MEMBER EXCLUDED? (Mandatory in NH)	Y/N		9.		2.	OTH-ER
	If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	6.				E.L. EACH ACCIDENT \$
							E.L. DISEASE - EA EMPLOYEE \$ 7.
							E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

5. "Sodexo, Inc., its subsidiaries and Assigns are additional insureds on the commercial general liability and the auto liability policies listed hereon. Coverage evidenced by this certificate of insurance applies to insured's operations, activities and services for Certificate Holder."

## CERTIFICATE HOLDER

## CANCELLATION

4. Sodexo, Inc.  
9801 Washingtonian Blvd.  
Gaithersburg, MD 20878  
Attn: Risk Management - Vendor COI

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

10.

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## What to Look for in Risk Management Required Documentation Indemnity Agreements & Certificates of Insurance

**What is an Indemnity Agreement?** An agreement between Sodexo and Vendor that protects Sodexo by having the Vendor agree to pay for potential losses or damages caused by the vendor.

### What to Look for in the Indemnity Agreement (IA):

1. When listed in the “Insurance” section of the IA, the authorized Supply representative shall assign the following items for the vendor based on the insurance criteria by circling the applicable (before sending to the vendor):
  - a. Insurance level
  - b. Risk category
  - c. Project level
2. Verify that the supplier has completed their information in the signature box of the IA?
3. Are all pages of the IA included and submitted without edits?

**What is a Certificate of Insurance (COI)?** A document demonstrating the vendor’s proof of coverages.

### What to Look for in the Certificate of Insurance (COI):

1. Is the COI provided on the ACORD 25 form (see example attached for reference)?
2. Review the COI’s policy expiration dates. If the expiration dates are 30 days or less from review date, the vendor will need to provide a certificate showing extended coverage.
3. Supplier’s Company Name on the certificate needs to be listed precisely the same name that is in the contract with the Supplier.
4. The “Certificate Holder” (see the bottom left of the ACORD 25) needs to be as follows:

**Sodexo, Inc.**  
**9801 Washingtonian Blvd.**  
**Gaithersburg, MD 20878**  
**Attn: Risk Management – Vendor COI**
5. Is Sodexo named as an Additional Insured (look for a checkmark in the ADDL INSR column) using the approved statement:

***“Sodexo, Inc., its subsidiaries and Assigns are additional insureds on the commercial general liability and the auto liability policies listed hereon. Coverage evidenced by this certificate of insurance applies to insured’s operations, activities and services for Certificate Holder.”***
6. Does the certificate indicate that the right of subrogation has been waived (look for a check-mark in the SUBR WVD column)?
7. Does the sum of the Commercial General Liability and Umbrella Liability (if provided) limits equal to, or is greater than, than the Commercial General Liability limit required for this type of Supplier (see Schedule 1 in the Indemnity Agreement)?
8. Are the insurance types and limits of insurance listed on the form the same as or greater than those required by Sodexo’s approved insurance guidelines for this type of Supplier?
9. Are the policy numbers listed on the certificate?
10. Has the certificate been signed by an authorized insurance agency representative?





## **INDEMNITY AGREEMENT: NON-PROFIT ORGANIZATIONS (NPO)**

For and in consideration of the purchase or use by Sodexo, Inc. its subsidiaries, affiliates, and their respective franchisors, franchisees, licensors, licensees, customers, clients, successors, and assigns (hereinafter the "BUYERS") of goods manufactured or distributed by or for and services rendered by or on behalf of the undersigned its affiliates, subcontractors and vendors (hereinafter "CONTRACTOR"), CONTRACTOR does hereby agree for the express benefit of BUYERS as follows:

1. **Warranty.** CONTRACTOR warrants to BUYERS that the goods to be supplied under this Indemnity Agreement are fit and sufficient for the purpose intended; that they are merchantable, of the highest quality, and free from defects, whether patent or latent, in material or workmanship; that it has good title to the goods supplied; that the goods are free and clear of all liens and encumbrances; and that any services rendered by or on behalf of CONTRACTOR shall be performed in a professional and workmanlike manner in conformity with applicable federal and state laws and the highest standards of quality in the industry and in a manner so as to ensure the safety of all persons and the preservation of property. The foregoing warranties shall be in addition to all other warranties made by CONTRACTOR, express or implied.
2. **Indemnity.** CONTRACTOR hereby agrees to indemnify, defend, and hold BUYERS harmless from and against any claim, demand, cause of action, liability, loss, damage, cost, or expense which directly or indirectly arises out of or is in any way associated with: (a) a breach of the guaranty or warranty set forth above; and/or (b) any goods or services heretofore or hereafter received by BUYERS from CONTRACTOR, including but not limited to claims of personal injury, death (including injury or death to employees of CONTRACTOR) or property damage caused during or a result of the manufacturing, warehousing, sale, delivery, and/or distribution functions of the CONTRACTOR and use thereof, to the extent not due to the sole negligence of BUYERS.
3. **Insurance.** CONTRACTOR shall, from the time of commencement of Services under this Indemnity Agreement for as long as any applicable statute of limitations is in effect, provide, pay for and maintain in effect the types and amounts of insurance set forth on the applicable Sodexo Insurance Requirements Guide attached hereto as Schedule 1. Such insurance shall be issued by reputable insurers reasonably acceptable to BUYERS. This insurance shall name BUYERS as an additional insured under an "Additional Insured" endorsement, shall be primary over any insurance maintained by BUYERS, and shall provide that BUYERS will be given at least thirty (30) days' prior written notice of any cancellation or reduction in coverage. Upon execution of this Indemnity agreement, and thereafter ten (10) days prior to any renewals, CONTRACTOR shall provide BUYERS with a Certificate of Insurance evidencing the coverages herein required, and identifying the "Certificate Holder" as Sodexo, Inc., Risk Management Department, 9801 Washingtonian Boulevard, Gaithersburg, Maryland 20878. CONTRACTOR shall cause its insurers to endorse the required insurance hereunder to waive any rights of subrogation against Sodexo. Should CONTRACTOR fail to adhere to the requirements of this Section, BUYERS may order any such insurance and charge the cost thereof to CONTRACTOR, which amount shall be due and payable by CONTRACTOR upon demand.
4. **Costs and Expenses.** CONTRACTOR further agrees to pay all costs and expenses, including any reasonable attorneys' fees, which may be incurred by BUYERS in enforcing any of the provisions of this Indemnity Agreement.
5. **Third Party Beneficiaries.** It is the express intention of the Parties that each BUYERS be a third party beneficiary of this Indemnity Agreement and that CONTRACTOR'S obligations herein shall be binding upon and inure to the benefit of such BUYERS and each BUYER shall be entitled to enforce its rights, promises, responsibilities, undertakings and remedies hereunder in its own name and on its own behalf. The rights of the third party beneficiaries shall vest immediately upon execution of this Indemnity Agreement. The provisions of this Indemnity Agreement shall prevail over any conflicting provisions contained in any purchase order, order confirmation, price list, invoice or the like used to order or to purchase any goods and services from CONTRACTOR.
6. **Ethical Conduct.** CONTRACTOR shall comply with Sodexo's Supplier Code of Conduct accessed through the "Corporate Responsibility" tab on <http://sodexousa.com/usen/default.aspx> that sets forth the minimum ethical, social and environmental practices that suppliers, licensors, contractors and partners desiring to do business with Sodexo must meet.





7. **Payment Terms.** BUYERS will pay all amounts invoiced by CONTRACTOR under the Indemnity Agreement within sixty (60) days from date of invoice.
8. **Electronic Payment.** CONTRACTOR shall configure and maintain the infrastructure to communicate and transmit data to Sodexo via Electronic Data Interchange (EDI) format. CONTRACTOR shall provide all invoice data required for electronic invoice processing according to Sodexo content and format guidelines. CONTRACTOR is responsible for all costs associated with complying with these requirements.
9. **Continuing Agreement AND Controlling Law.** This Indemnity Agreement shall remain in effect for so long as CONTRACTOR is supplying any goods or services to BUYERS and, thereafter, for a period equal to any applicable statute of limitations. All controversies and disputes arising out of or in connection with this Indemnity Agreement shall be determined pursuant to the laws of the State of Maryland, regardless of the laws that might be applied under applicable principles of conflicts of laws. The Parties irrevocably submit to the exclusive jurisdiction of (i) the Courts of the State of Maryland in Montgomery County, and (ii) if federal jurisdiction exists, to the Federal District Court, Maryland District for the purposes of any suit, action, or other proceeding arising out of the Agreement.

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

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

Contractor's Name: \_\_\_\_\_

Contractor's Address: \_\_\_\_\_

Phone/Fax Number: \_\_\_\_\_



**SCHEDULE 1**  
**Sodexo Insurance Requirements Guide**  
**Non-Profit Organizations (NPO)**

**Exposure Matrix**

Coverage Type	Minimum Limit Amounts	Additional notes
Commercial General Liability Coverage* (including contractual coverage)	\$1,000,000/occurrence	Such insurance shall: (i) Include products and completed operations and contractual liability coverage
Liquor Liability	\$1M per occurrence – If serving alcohol is within scope of services performed.	
Workers Compensation**	Statutory Requirements	
Employers Liability**	\$1,000,000/each accident, \$1,000,000 disease policy limit, \$1,000,000 disease each Employee	
Auto Liability—covering “Any Auto”*	\$1,000,000 each accident	For all autos used in performance of services

\* If the NPO is sponsored by an organization, such as a school or university, the sponsoring entity may provide coverage on behalf of the NPO provided that the above requirements are met.

\*\* If the NPO or its sponsoring entity cannot secure workers' compensation and employers' liability insurance, the following language must be included in the contract:

*“The parties acknowledge that this Agreement is not intended to be one of hiring under the provisions of any Workers' Compensation or any other law, and shall not be so construed. Organization also assumes sole responsibility for the settlement of all liability which may arise under any Workers' Compensation law or would have arisen had such coverage been in place. [name of NPO or NPO's sponsor organization] agrees to indemnify and defend Sodexo, Inc. and its subsidiaries for any claim, loss, expense (including attorney fees), penalty or fine arising out of [name of NPO]'s performance of services in connection with the agreement.”*

**General Provisions:**

1. Sodexo, Inc. and Sodexo's Client and their respective subsidiaries, agents, affiliates, assigns, and employees must be listed as an additional insured on the above listed general liability policy and auto liability policies. Respective of the Commercial General Liability coverage, via ISO form CG 20 10 04 13 and CG 20 37 04 13.
2. With the exception of the Owners and Contractors Protective Liability policy, each insurance policy must contain a waiver of subrogation in favor of the additional insureds.
3. Limits are expressed as minimum allowable limits. Actual limits maintained shall be assessed by each vendor and shall be adequate to cover all potential risk exposures inherent in the services provided by vendor.
4. Sodexo, Inc. must be provided with not less than 30 days prior written notice of cancellation or material change of any insurance coverage prior to the expiration date of the policy.
5. All certificate(s) of insurance must:
  - a) Show Vendor as the Named Insured
  - b) Provide information using the most current standard ACORD 25 Certificate of Liability Insurance form. *Please do not submit policies.*
  - c) Include in the “Description of Operations/Locations/Additional Remarks” section:



- Sodexo as Additional Insureds using the statement ***“Sodexo, Inc., its subsidiaries and Assigns are additional insureds on the commercial general liability and the auto liability policies listed hereon. Coverage evidenced by this certificate of insurance applies to insured’s operations, activities and services for Certificate Holder. Should a policy listed above be cancelled or materially changed prior to expiration date, the insurer will provide thirty (30) days prior written notice to the certificate holder.”***
  - Vendor company’s assigned **Sodexo Vendor Number**
- d) Show the following as “Certificate Holder”:
- Sodexo, Inc.
  - 9801 Washingtonian Blvd.
  - Gaithersburg, MD 20878
  - Attn: Risk Management – Vendor COI
6. Submit certificate(s) of insurance via (1) of the following methods:
- E-Fax: 1 301 576 8490
  - E-Mail: [USAVendorInsuranceCertificateRepository.USA@sodexo.com](mailto:USAVendorInsuranceCertificateRepository.USA@sodexo.com)