

THE MID-COLUMBIA MARKET at the HUB - Co-op Membership Application

Type of membership: Family Co-op Vendor* Grow-Local Business

1) _____
Last Name (Primary Member) First Name MI

2) _____
Last Name First Name MI

Business Name (if applicable) _____

Address City ST ZIP

Phone Alt Phone

Email Address (to receive official board notifications, ballots, and Co-op E-news) Check here if you do *not* want to receive Co-op E-news

Signature (Primary Member) *Signature denotes acknowledgement and acceptance of Co-Op Membership Policies listed below.*

Driver's License # State Expires Date of Birth

ARE YOU INTERESTED IN VOLUNTEERING?

If so, are you interested in:

- Regular hours
- Special events
- On-call for one-time and emergency situations
- Other? _____

If interested in *weekly* volunteering, available:

- Tuesday evenings Saturdays
- Wednesdays Weekends
- Thursdays
- Fridays Other: _____
- Weekdays

SPECIAL INTERESTS/TALENTS!

- Data Entry / Computer Skills Retail (Inventory/Merchandising)
- Food Prep (Food Handler's) Gardening / Landscaping
- Web Design / Database Design Events

Other (please describe) _____

MEMBERSHIP INFO:

1. The primary member owns the membership and is responsible for updating the address, phone number and for adding or deleting secondary member names.
2. We ask that you provide your member number each time you make a purchase, so the cashier can verify your membership and expiration date.

FOUR EASY STEPS:

1. Complete this application.
2. Give it to the Co-op cashier with your I.D.
3. Pay the Cashier with check or cash.
4. Pick up your Membership Card when notified that it is ready.

DATA PRIVACY STATEMENT: The Mid-Columbia Market at the Hub is committed to guarding its member/owners personal privacy to the highest degree possible, consistent with legitimate business needs and legal requirements. Protecting the security and privacy of our members is of the utmost importance to us. Only staff authorized to enter and access member information may do so. Co-op staff will not disclose data supplied by members to anyone outside of co-op and Hub management at any time. Ask for the full data privacy policy at our cashier counter.

CO-OP MEMBERSHIP POLICIES:

1. Membership is nontransferable, except as otherwise specified in the policies of the Co-op.
2. Members are entitled to one (1) vote per membership in elections and proposals,
3. The Co-op exists through member participation and the member receives the benefits of Co-op ownership.
4. Members must comply with all membership requirements (as stated in the policies of the Co-op and the laws under which it is incorporated).

I understand this membership is subject to requirements as set forth in the articles and bylaws of the Co-op which are available at the Co-op office (603 Goethals, Richland). I have been notified of such requirements.

SIGNATURE OF PRIMARY MEMBER ABOVE CONSTITUTES ACKNOWLEDGEMENT AND AGREEMENT WITH THESE POLICIES.

Fees:

12 Month Membership = \$35.00
Lifetime Membership = \$350.00

* In order to be a vendor at the Market, a company must both 1) be a member of the Co-op and 2) obtain approval to sell product at the Market after filling out an additional vending application..

To be filled out by Mid-Columbia Market Co-op

Member Number _____

Date: _____

Membership Taken by: _____

Entered Invoice# _____ Date _____



BYLAWS of THE MID-COLUMBIA MARKET at the HUB

I. NAME OF CORPORATION

- a. The name of this cooperative corporation is the The Mid-Columbia Market at the Hub, hereafter referred to as “The Market” or “the Cooperative”, a cooperative enterprise organized under RCW 23.86 of the State of Washington.

II. EFFECTIVE DATE OF INCORPORATION

- a. The effective date of incorporation of The Market is upon filing by the Washington State Secretary of State.

III. DURATION

- b. The duration of this cooperative shall be perpetual.

IV. REGISTERED OFFICE

- a. The principle place of business of The Market is 603 Goethals Drive, Richland, WA 99352.

V. PURPOSE

- a. The purpose of this cooperative is to provide a retail marketplace that sells foods and non-food items produced primarily in the Northwest, focusing in particular on items from the local area of southeastern Washington and northeastern Oregon. The activities of The Market are guided by its core values of support for small, local enterprise, sustainability of privately-owned small farms, and environmental stewardship. The cooperative will educate members and the general public regarding the benefits of eating locally produced foods in conjunction with conveying our core values and the practical implementation of these principles. The Market will be operated on a cooperative basis for the mutual benefit of its members as patrons and owners of the cooperative.
- b. The Board will provide basic screening of products and producers based on our core values, and education and training for members and other customers regarding the use and the advantages of local foods. Products that are consistent with our core values, but are not available in the local area, may be sourced from elsewhere at the Board’s discretion.

VI. POWERS

- a. The Market is a self-governing, member-owned entity. The Market has its own management and Board of Directors (“the Board” or “Board”).
- b. This cooperative shall have the power to conduct all lawful business in the State of Washington including, but not limited to, the operation of a retail marketplace that sells food and non-food items grown or produced primarily in the northwestern United States, and shall have, exercise, and possess all the rights, powers, and privileges generally granted to a cooperative corporation by the laws of the State of Washington, including (1) To borrow money within the limits allowed by law and to give a lien on any of its property as security therefore in any manner permitted by law, (2) To buy, lease, hold, and exercise all privileges of ownership over such real or personal property as may be necessary or convenient for the conduct and operation of the business of the association, or incidental thereto, (3) To draw, make, accept, endorse, guarantee, execute, and issue promissory notes, bills of exchange, drafts, warrants, certificates, and all kinds of obligations and negotiable or transferable instruments for any purpose that is deemed to further the objects for which this cooperative is formed, and to give a lien on any of its property as security therefore, (4) To acquire, own, and develop any interest in patents, trademarks, and copyrights connected with, or incidental to, the business of the association, (5) To cooperate with other similar associations in creating central, regional, or national cooperative agencies, for any of the purposes for which this association is formed, and to become a member or stockholder of such agencies as now are or hereinafter may be in existence, (6) To have and exercise, in addition to the foregoing, all powers, privileges, and rights conferred on ordinary corporations and cooperative associations by

the laws of the State of Washington and all powers and rights incidental or conducive to carrying out the purpose for which this association is formed, except such as are inconsistent with the express provisions of the act under which this association is incorporated, and to do any such thing anywhere; and the enumeration of the foregoing powers shall not be held to limit or restrict in any manner the general powers which may by law be possessed by this association, all of which are hereby expressly claimed.

VII. MEMBERSHIP SHARES

- a. The Board is authorized to sell membership shares to any person, family, firm, partnership, LLC, corporation or association, who or which agrees to sign and abide by a membership agreement with the Association, and meets such other conditions as may be prescribed by the Board may become a member of The Market. Any person shall be eligible to become a member of the cooperative regardless of race, gender, religion, income, marital status, sexual orientation, culture, or nationality. Membership becomes effective upon signing the membership agreement and investment in whole or in part of a membership share provided that all membership requirements are met.
- b. Par value of each membership share is \$350. The actual price of a membership share is determined by the Board and can be adjusted upward or downward annually as deemed appropriate. The Board may take all relevant factors into consideration in determining the cost of membership, including, but not limited to, annual revenues and expenses of the cooperative, goodwill and name recognition, cash on hand and the value of the fixed assets of the cooperative.
- c. Membership shares may be purchased in whole at any time for par value. Alternatively, member shares may be purchased in part from time to time in fractions of one-tenth (1/10) of one membership share. Ownership of less than one membership share shall entitle the holder thereof to all the rights and privileges of ownership of one membership share so long as the holder thereof has purchased one-tenth of a membership share within the calendar year or within 90 of the start of a new calendar year provided the holder thereof has purchased not less than one-tenth of one membership share in the preceding calendar year. All references to members within this document shall include owners of whole or fractional membership shares as described in this section.
- d. Additional services for vendor business or non-vendor businesses may result in additional cost as established in the respective agreements.
- e. No person, persons, or other legal entity may own or vote more than one membership share in the cooperative. Memberships may not be transferred directly from members to nonmembers or between members.
- f. A membership share or any fraction therefor cannot be assigned, either voluntarily or involuntarily, or by operation of law, nor can any membership or membership rights, voting or property rights of a member in the Cooperative be assigned, transferred, alienated, or encumbered in any manner or by any means whatsoever. Any purported or attempted assignment, transfer, alienation, or encumbrance of either the certificate of membership, or of the membership, or membership and property rights, shall be null and void and confer no rights upon the purported assignee, transferee or claimant.
- g. Private information about members will be used for the express purpose of conducting business of the cooperative and will not be distributed or sold to any organization or individual, except as otherwise required by law.

VIII. MEMBERSHIP

- a. The members are the supreme governing body of this cooperative and are the only owners of this association.
- b. Only one vote is exercised per membership share in the cooperative and the voting rights of members of the cooperative shall be equal.
- c. Voting shall be permitted by mail, e-mail, in person, or other form as deemed appropriate by the Board. Proxy voting shall be allowed. Each proxy shall be in writing, signed by the voting member and no members shall vote more than one proxy.
- d. If a membership is held by a household, partnership, LLC, or other legal entity, the member shall designate in writing the person who shall vote on behalf of the member. That designation shall remain in effect until written notice of a properly authorized change in the designated voter shall be received by the Board.
- e. All members of a shareholder's immediate household share in the rights and privileges of membership, and may buy from, sell to, and hold office in the cooperative, but only one vote may be cast per membership share. For the purpose of these articles, "immediate household" is defined as two or more persons residing at a common address. At the discretion of the Board, these definitions may be broadened to include institutions, retirement complexes, religious organizations, or other larger groups of people who are not eligible for a business membership.

- f. Members may be expelled for cause from the cooperative by a two-thirds (2/3) vote of the Board. Expulsions may be appealed to the general membership at a regular meeting or at a special meeting of the members. Cause for expulsion may include illegal activity, fraudulent affidavits regarding the Northwest origin or production practices of products sold through the cooperative, failure to maintain accounts in good standing, and prolonged and egregious inability or unwillingness to follow cooperative standard operating procedures. In addition, the Market may choose to refuse service to anyone for any reason at any time. Notwithstanding, expelled members shall be entitled to any patronage dividends or retained share allocations as described in this document.

IX. PATRONAGE REBATES

- a. The Cooperative shall allocate and disburse to members its adjusted net margins from business done with and/or for them in the manner set forth in this section. Members shall retain the right to waive in whole or in part, by action at a meeting of members, any patronage rebates to which they may be entitled.
- b. Amounts distributed to members as patronage rebates shall be based upon the net margins of the Cooperative from business done with and/or for members, reduced only by amounts which are not allowable under federal tax laws and by such reasonable reserves for necessary business purposes as may be determined by the Board. In determining and allocating such adjusted net margins, the Cooperative shall use a single allocation unit except to the extent that it shall, subsequent to the adoption of these bylaws, engage in any new and distinct line of business. Such adjusted net margins shall be allocated to each member in the proportion which his or her patronage bears to the total of all member patronage during the fiscal year. All members shall be considered patrons of the Cooperative to the extent of their sales and/or purchases of goods and services measured in terms of its dollar amount.
- c. Patronage rebates shall be evidenced by written notices of allocation delivered to recipient members within eight months and fifteen days following the close of the fiscal year. All notices, except those subject to Section 9 (g) hereof, shall be accompanied by checks in an amount determined by the Board which must be at least twenty percent of the total allocation. Any allocations of such a nominal amount as not to justify the expenses of distribution may, as determined by the Board, be excluded from distribution provided that they are not then or later distributed to other members.
- d. By obtaining or retaining membership in the Cooperative, each member shall thereby consent to take into account, in the manner and to the extent required by Section 1385 of the Internal Revenue Code, the stated dollar amount of any qualified written notice of allocation in the taxable year in which such notice is received.
- e. Patronage rebates not currently distributed by check shall be credited or charged to revolving capital accounts in the names of recipient members. Revolving capital accounts shall accrue no dividend or interest, and shall be assignable only to the Cooperative.
- f. Revolving capital that is no longer needed for capital purposes of the Cooperative may be redeemed in such amounts and at such times as may be determined by the Board of Directors. At that time they shall be redeemed only in the order of the oldest outstanding amounts and only on a ratable basis among such amounts for each fiscal year, except that redemptions may be made payable only to members who are then in good standing or become so within a stated period of time. Revolving capital accounts may otherwise be redeemed only upon compelling circumstances as determined by the Board. Revolving capital accounts shall be redeemed at their carrying value on the books of the Cooperative or their net book value, whichever is lesser.
- g. In the event the Cooperative shall incur a net loss in any fiscal year, such loss may be charged against retained earnings or other unallocated equity accounts. If the net loss exceeds such amounts, or in any event if the Board so determines, the amount of such loss may either be carried forward to offset adjusted net savings of subsequent fiscal years or allocated to members in the same manner as for adjusted net savings except that such allocation shall not exceed the total of invested capital. Any such allocated net loss shall be charged first against retained patronage rebates of prior fiscal years and then against patronage rebate allocations of subsequent fiscal years. Allocated net losses which are not so offset may be charged against the carrying value of capital certificates only upon termination of membership. Allocated net losses shall not otherwise be assessed to or collected from members.
- h. No patronage rebate shall be disbursed and no revolving capital account shall be redeemed unless, after the disbursement or redemption, the Cooperative would be able to pay its debts as they become due in the usual course of its activities, and the Cooperative's total assets would at least equal the sum of its liabilities.

X. COOPERATIVE ASSEMBLY

- a. The supreme governing body of the cooperative is the Cooperative Assembly, which is the regular or special meeting of the members. The Cooperative Assembly shall meet at least once each year to elect members of the Board of the Cooperative, to approve or reject proposed changes to these Bylaws, to consent to or repeal any action of the Board submitted to their vote, and to conduct other such business as comes before the Cooperative.
- b. Notice of Cooperative Assembly meetings shall be posted at the Cooperative's website, Facebook page, or mailed electronically to all members not less than ten (10) days prior to the scheduled meeting. Such notice shall state the nature of the business expected to be conducted and the time and place of the meeting. Emergency meetings may be held without said advance notice.
- c. A quorum shall consist of at least five percent (5%) in number of all the members.
- d. Special meetings of the members may be called at any time by the Board or by a petition calling for a membership meeting and specifying the agenda, signed by 5% of the membership of the Cooperative or 250 members, whichever is less. If such a petition is submitted, the Secretary of the Cooperative must schedule a membership meeting within thirty (30) days of its receipt by the Secretary. No business shall be transacted at any special meeting other than that referred to in the notice.
- e. In consideration of decisions to amend the articles or bylaws, the members shall be informed of a meeting to discuss and vote on such consideration at least twenty-five (25) days in advance.
- f. The Board may call from time to time general or informational meetings for members that are not official meetings of the Cooperative Assembly as defined in Section 10 (a).

XI. THE BOARD OF DIRECTORS OF THE COOPERATIVE

- a. The Board of Directors of the Cooperative shall consist of ten (10) directors elected from the general membership. The directors shall include four (4) officers as defined in Section 12 and six (6) additional representatives. The cooperative shall strive for representation from each of the sub-groups of the Market including, but not limited to, volunteers/employees, vendors, retail market, kitchen, greenhouse, and public market.
- b. The Board shall be in charge of the general operations of the Cooperative, shall determine the need for cooperative management and make appropriate arrangements for management of employees or volunteers. The Board shall authorize the employment of such other employees, agents, experts, and counsel as it from time to time deems necessary or advisable in the interest of the association.
- c. The Board and its authorized representatives shall be permitted to make or enter into any transaction, contract, lease or other agreement, for purchases, sales, capital investments or other encumbrances that shall be necessary or prudent for the day to day operations of the cooperative.
- d. The Board shall vote on the purchase and sale of property, is authorized to borrow money and apply for grants, and have other rights and privileges as provided by law, the articles of incorporation, the Cooperative's Bylaws, or the vote of the members. The powers and authorities of the Cooperative may be exercised by the Board, subject to the laws of the State of Washington, and to any provisions of the Bylaws.
- e. The Board may not obligate the Cooperative for a debt or other obligation, outside the ordinary course of business, larger than \$5,000. Debt of larger amounts may be incurred as approved by a majority vote by a quorum of the Cooperative Assembly as defined in Section 8 (b).
- f. Board members may receive compensation for their expenses in attending meetings, to be determined by the Board, which may include mileage, accommodations, and meals, but they shall not receive a salary from the Cooperative.
- g. Regular meetings of the Board shall be held at least quarterly, and at such other times and at such places as the Board may determine. The Board may conduct business by unanimous consents in lieu of meeting, if the consent clearly states the matter decided and is signed by all of the directors of the association who would be eligible to attend and vote at a regular meeting of the Board. A special meeting of the Board shall be held whenever called by the President or by three of the directors. Only the business specified in the written notice shall be transacted at a special meeting. Each call for a special meeting shall be in writing, shall be signed by the person or persons calling the meeting, shall be addressed and delivered to the secretary, and shall state the time and place of such meeting. Oral or written notice of each meeting of the Board shall be given each director by, or under the supervision of, the Secretary of the Cooperative not less than seventy-two (72) hours prior to the time of meeting. But such notice may be waived by all the directors, and their appearance at a meeting shall constitute a waiver of notice.

- h. A majority of the total number of the Board with at least one officer shall constitute a quorum at any meeting of the Board. If fewer than the majority or no officers of the Board is present at the meeting, a quorum is not established and any issues to be voted upon by the Board must be postponed to the next meeting where a quorum of the Board is present. Board members may vote by proxy with that vote being provided in writing by another board member.
- i. The first board election shall be held within six (6) months of the incorporation of the cooperative. The election shall include:
 - a. The election of minimum of four (4) directors
 - b. Term lengths for each director shall be assigned to allow one-third (1/3) of the Board to be eligible for election every year.
- j. Members of the Board shall serve a term of three (3) years and may succeed themselves in office.
- k. Whenever a vacancy occurs in the Board, other than from the expiration of a term of office, the remaining directors shall appoint a member to fill the vacancy until the next regular meeting of the members. If the term of the vacating director does not expire at that regular member meeting, a special meeting may be held to elect a director to fill the remaining term.
- l. Any director may be removed by a two-thirds (2/3) majority vote of the members at any regular or special meetings of the members lawfully called, and the vacancy may be filled at such meeting or by the remaining directors at any regular or special meeting of the board thereafter.
- m. A board member or officer who misses four (4) meetings during a calendar year may be removed from office by majority vote by the Board.
- n. Any board member having a known duality of interest or possible conflict of interest on any matter shall make a disclosure of such conflict to the other members of the Board. Such director shall not vote or use his or her personal influence on the matter, but such director may be counted in determining the quorum for a meeting. The minutes of the meeting shall reflect the making of the disclosure, the abstention from voting and attendance for a quorum. The requirements in this section shall not be construed as preventing any board member from briefly stating his or her position in the matter, nor from answering pertinent questions of the Board or other officers.

XII. OFFICERS

- a. The officers of the Cooperative shall consist of a President, Vice-President, Secretary, and Treasurer, elected annually by the Board. Officers may succeed themselves in office.
- b. The responsibilities of the President include, but may not be limited to:
 - 1) Preside over all meetings of the association and of the Board;
 - 2) Call special meetings of the Board;
 - 3) Appoint committees for special or regular purposes as the Board may deem advisable for the proper conduct of the Cooperative;
 - 4) Appoint or remove management or employees with support by majority vote by the Board;
 - 5) Perform or delegate all acts and duties usually performed by a presiding officer in the officer's absence.
 - 6) In the event of the absence or disability of the President, his or her duties shall be exercised by the Vice President.
- c. The Vice President shall affirmatively represent the views and needs of the members of the cooperative, and fulfill the duties of the President in the event of his or her absence or disability.
- d. The responsibilities of the Secretary include, but may not be limited to:
 - 1) Keep or collect a complete record of all meetings of the Cooperative Assembly and of the Board and shall have general charge and supervision of the books and records of the cooperative.
 - 2) Maintain complete membership certificate ownership records;
 - 3) Sign papers pertaining to the Cooperative as authorized or directed by the Board.
 - 4) Serve all notices required by law and by the articles of incorporation and the Bylaws and shall make a full report of all matters and business pertaining to the office to the members at the annual meeting or as delegated by the Board. This function may also be performed by the President.
 - 5) Make all reports required by law;
 - 6) Keep custody of the corporate seal, if applicable.

- 7) Upon succession, the Secretary shall promptly turn over all monies, property, books, records, and documents pertaining to his or her office or belonging to the cooperative.
- e. The responsibilities of the Treasurer include, but may not be limited to:
 - 1) Keep and disburse of all monies related to membership fees and ensure coordination of these records with the Secretary.
 - 2) Upon succession, the Treasurer shall promptly turn over all monies, property, books, records, and documents pertaining to his or her office or belonging to the cooperative.
- f. Whenever a vacancy occurs in the officers, other than from the expiration of a term of office, the Board shall appoint a director to fill the vacancy.

XIII. STANDING COMMITTEES

- a. The following are the standing committees of the cooperative: (1) retail, (2) kitchen, (3) greenhouse, and (4) public market. Committees may be added or removed by vote of the cooperative general assembly. Their activities are governed by the provisions of the cooperative's bylaws and/or action of the Board with respect to accounting, producer standards and compliance, administration and operations, discipline, and education and core values.

XIV. LIABILITY

- a. The Cooperative agrees to indemnify, defend, and hold harmless the Board, its officers, directors, and volunteers/employees from and against all liability, loss, cost, or expense (including attorney's fees) by reason of liability for any actions related to the governance and management of the cooperative and its business affairs whether caused by or contributed to by the members of any other party indemnified herein, unless caused by the sole negligence of the member or any other party indemnified herein.

XV. AMENDMENT

- a. The Bylaws may be amended at any time, or from time to time, by the affirmative vote of two-thirds (2/3) of the members present at any regular meeting of the members, if notice of the proposed amendment shall have been given in the call for such meeting. The directors, who shall sign and acknowledge and file, as above provided, new or revised articles containing such amendments and superseding the original articles, shall put such amendments into effect. Provided, however, that Section 7 (e) above, (limiting ownership of membership shares to one per membership), shall not be amended nor repealed.

XVI. ASSUMPTION

- a. The Market reserves the right to assume other entities as approved by a vote by members.

AMENDMENTS

The following amendments have been adopted by Annual, Regular, or Special Meetings of The Market.

APPENDIX

EXPLANATION OF PATRONAGE REBATE CONSENT PROVISION:

The Internal Revenue Code generally requires each person receiving a patronage rebate to include the amount of such distribution in his or her gross income in the taxable year in which it is received. Under bylaw Section 9 (d), mere acceptance or retention of membership in the Cooperative constitutes consent to such inclusion in taxable income, including the portion of the patronage rebate that is retained by the Cooperative for its capital needs.

The Cooperative has been advised, however, that the general rule for inclusion in income of patronage rebates is subject to an exception that is applicable to consumer cooperatives. Under that exception, a patronage rebate is not required to be included in gross income if the member's purchases related to "personal, living or family items." The patronage rebate would be taxable to a member only if his or her purchases were for business or income producing purposes.



THE MID-COLUMBIA MARKET AT THE HUB, INC. COOPERATIVE
MEMBER ACKNOWLEDGEMENT OF RECEIPT OF BYLAWS

Welcome to The Mid-Columbia Market at the Hub Cooperative! Thank you for helping making our co-operative a success so that we can continue to provide locally-produced products and other natural foods to support our local economy. As a co-operative, we work together as a community to support the farmers, producers, and small businesses in the Mid-Columbia region by providing a co-operative retail store where consumers can shop directly from producers in a single location.

To help you learn more about our co-operative, please take some time to familiarize yourself with our Bylaws and sign this acknowledgement form.

I _____ (Please Print Name) have received the Mid-Columbia Market at the Hub, Inc. Bylaws and agree to abide by them.

Signature of member: _____

Member number: _____

Date: _____



SERVICE CONTRACT – THE NW REGIONAL FOOD HUB/MID-COLUMBIA MARKET AT THE HUB

This Contract for Services (this "Contract") is made effective as of _____, by and between

_____,
and The Mid-Columbia Market at the Hub, Inc. of 603 Goethals, Richland, Washington, 99352. In this Contract, the party who is contracting to receive services will be referred to as "vendor" and the party who will be providing the services will be referred to as the "MCMH."

1. **DESCRIPTION OF SERVICES.** Beginning on _____, the MCMH will provide the services described below:
 - a) A presence in the MCMH's retail market at 603 Goethals, Richland, WA.
 - b) All credit card authentication and processing for transactions/sales including those of vendor (transactions may include purchases made from other vendors members the MCMH)
 - c) Monthly statement of vendor's sales including total amount of transaction(s), Up to a 25% service fee (subtracted from total sales prior to any collected taxes).
 - d) Inclusion of name and/or branding in marketing materials and media promotions that promote the MCMH.

2. **PAYMENT FOR SERVICES.** In exchange for the Services listed above _____ understands that 25% of gross sales, less product returns will be subtracted from vendor's payment for sales. Payments are due within 30 days of end of the month.

3. **INCENTIVE PAYMENTS.** As part of a cooperative, vendor understands that participation in the market is critical to success of the cooperative as a whole, and a certain level of participation is expected of vendor. Vendors who participate a minimum of four (4) hours per month for each month in a calendar quarter shall be eligible for an additional payment of up to 10% of vendor's gross sales during the quarter from the available funds in excess of operating costs (as defined below). A vendor shall not be eligible for any portion of the quarterly incentive payment if vendor does not meet the minimum participation requirement for each month of the quarter. Notwithstanding, a new vendor shall be required to participate a pro-rata number hours based on the days remaining in the month in the first month as a vendor and the required hours for minimum participation in each remaining month to be eligible.

To be eligible for incentive payment, vendor must sign log maintained on MCMH premises as proof of participation. A vendor may arrange to have an individual or combination of individuals participate on vendor's behalf. Such participation on behalf of vendors will only be accepted if individuals participating on vendor's behalf sign log as participating on vendor's behalf.

Participation is defined as scheduled volunteer time for daily operations and regularly scheduled or special activities/events at or related to the Market. Volunteer responsibilities may include, but are not limited to, cleaning, organizing, stocking shelves, and/or customer service. Volunteer time shall be scheduled in advance to ensure adequate and appropriate coverage of the Market during open hours. Participation does not include stocking, labeling, or marketing one's own products, activities directed at self-promotion (other than "The Vendor is In"), or meetings of membership, the Board, or Committees of the Market.

Available funds in excess of operating costs. Available funds in excess of operating costs are defined as the lesser of 75% of MCMH's operating income for the calendar quarter or 75% of cash and cash equivalents at the end of the calendar quarter. Operating income and cash and cash equivalents shall be determined based on MCMH's books and records each calendar quarter on the basis of generally accepted accounting principles.

Incentive payments shall be made quarterly, not later than 90 days following the end of the calendar quarter.

4. **PATRONAGE REBATES.** As a cooperative member, vendors shall be eligible to receive patronage rebates per the conditions set forth in the cooperative Bylaws.
5. **RESPONSIBILITIES OF VENDOR:** Participation in the MCMH includes specific responsibilities of the vendor:
 - a) Vendors must be MCMH members in good standing to sell their products through the retail store.
 - b) **The essential business of the cooperative is to provide a marketplace where willing Mid-Columbia buyers and sellers can meet and do business.** At no time does the cooperative ever have title to any of the vendor products. MCMH shall provide reasonable safeguard of vendor assets from theft and weather. Vendor acknowledges and assumes risk of loss for spoilage, shrinkage, theft, acts of god, etc. The cooperative shall not bear risk of loss at any time for any reason.
 - c) The MCMH schedules events to highlight the great tastes of Mid-Columbian grown and processed foods – i.e. the “Vendor is In” program. Producer participation is not mandatory, but it will be to every vendor's advantage to participate. This will give vendors a chance to meet potential customers and showcase vendor foods and products.
 - d) MCMH has the right to limit quantities and types of goods sold.
 - e) Vendor understands that MCMH volunteers may be available to help with marketing but that responsibility for the product and its marketing remains with the vendor.
 - f) Vendor must provide an inventory list, descriptions, pricing, and taxation requirements.
 - g) Vendor must provide ongoing updates to inventory list to reflect available products.
 - h) Compliance with all applicable state and local certifying agencies (i.e. Benton-Franklin Health District and/or the Washington Department of Agriculture) to ensure product safety, correct handling and labeling, and freshness.
 - i) Refund to the MCMH in the amount of the sale if the customer returns the item based on it not meeting advertised standards. The MCMH will work with credit card processors to refund funds to client.
4. **INSURANCE.** The applicant shall procure and maintain product liability coverage for the duration of the Agreement.
 - a) The vendor hereby releases the MCMH and its assigns from any liability whatsoever; and further agrees to assume any responsibility for product liability relating to any act of failure to act associated with the production, distribution, storage, preparation, or service of the product sold through the MCMH.
 - b) The MCMH reserves the right to request prior proof of insurance and/or additional insurance when storage and sale of the product involves a higher risk.
5. **TERM.** This Contract may be terminated by either party upon 30 days prior written notice to the other party.
 - a) Vendor may request that their items be removed from the retail store at any time. The MCMH requires 24 hours notice to remove product from retail store.
 - b) Vendor is required to remove product from the premises within one week of request to terminate.
 - c) Final payment for sales will be made within the next payment cycle.
 - d) MCMH reserves the right to remove product from retail store at any time for any reason. Vendor will be notified of this removal. Vendors must provide instruction for temporary storage or disposal of product(s). Product not claimed within seven (7) days will may be sold or disposed at MCMH's discretion.

6. **WARRANTY.** Vendor shall provide its services and meet its obligations under this Contract in a timely and workmanlike manner, using knowledge and recommendations for performing the services that meet generally acceptable standards in the community and region.
 - a) Rights to sell: It is understood that vendor has the right to list and sell the items listed.
 - b) Items meet all federal, state and local requirements for food handling, safe packaging and transit requirements.
 - c) All responsibility for providing products to the level and safety advertised is that of the vendor

7. **REMEDIES.** In addition to any and all other rights a party may have available according to law, if a party defaults by failing to substantially perform any provision, term or condition of this Contract (including without limitation the failure to make a monetary payment when due), the other party may terminate the Contract by providing written notice to the defaulting party. This notice shall describe with sufficient detail the nature of the default. The party receiving such notice shall have 15 days from the effective date of such notice to cure the default(s). Unless waived by a party providing notice, the failure to cure the default(s) within such time period shall result in the automatic termination of this Contract.

8. **ENTIRE AGREEMENT.** This Contract contains the entire agreement of the parties, and there are no other promises or conditions in any other agreement whether oral or written concerning the subject matter of this Contract. This Contract supersedes any prior written or oral agreements between the parties.

9. **SEVERABILITY.** If any provision of this Contract will be held to be invalid or unenforceable for any reason, the remaining provisions will continue to be valid and enforceable. If a court finds that any provision of this Contract is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision will be deemed to be written, construed, and enforced as so limited.

10. **AMMENDMENT.** This Contract may be modified or amended in writing, if the writing is signed by the parties obligated under the amendment.

11. **GOVERNING LAW.** This Contract shall be construed in accordance with the laws of the State of Washington.

12. **NOTICE.** Any notice or communication required or permitted under this Contract shall be sufficiently given if delivered in person or by certified mail, return receipt requested, to the address set forth in the opening paragraph or to such other address as one party may have furnished to the other in writing.

13. **ASSIGNMENT.** Neither party may assign or transfer this Contract without the prior written consent of the non-assigning party, which approval shall not be unreasonably withheld.

By: _____
Vendor member

Service Provider:
The NW Regional Food Hub/Mid-Columbia Market at the Hub

By: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <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) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

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

Social security number									

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

Employer identification number									

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).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

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

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

Name

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

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

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

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

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

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

The following payees are exempt from backup withholding:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

² 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, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

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

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

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

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

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
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 Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ 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.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. 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, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

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

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. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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. 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.