

"EXHIBIT A"

FINANCE DEPARTMENT
P.O. BOX 1205
DALTON, GEORGIA 30722
PHONE: (706) 278-6006
FAX: (706) 277-4640



Dear City of Dalton, DWRSWMA, Nob North Golf Course, & Senior Center Vendors:

Thank you for your interest in becoming an approved vendor with the City of Dalton. We are providing this vendor packet in order to place your company on the approved active vendor list for the City. The requested information allows us to comply with all applicable laws and regulations governing the City of Dalton. Although there is a lot of information enclosed in this packet, it is our intention to make this process as easy as possible.

Please complete all documents as listed on the enclosed return documentation checklist and mail your packet to the Finance Department at the following address:

City of Dalton
Attn: Accounts Payable
P.O. Box 1205
Dalton, GA 30722

In addition, please find attached a copy of the W-9 and ST-5 exemption form for the City of Dalton. Please retain this information for your records.

Should you have further questions, please do not hesitate to contact our Finance Department at (706) 278-6006, or via email to vendor@daltonga.gov.

Thank you for your interest in doing business with the City of Dalton.

Return Documentation Checklist:

REQUIRED FROM ALL VENDORS:

- 1. Completed vendor application.
- 2. Completed W-9 Form, only remit the first page of the four page document.
- 3. If you are providing **labor or services** to the City of Dalton, it is **Mandatory** to complete either option a or b.
 - a. If you have an employee other than yourself, and you are providing labor or services to the City of Dalton, (Pursuant to O.C.G.A. §13-10-91 (b)(1)), a Vendor affidavit and Agreement (E-Verify) must be submitted. If you are unsure if you are required to fill out this form, please contact the Finance office (706-278-6006) and we will advise you.

OR

- b. If you have no employees other than yourself, and you are providing labor or services to the City of Dalton, please provide a copy of State issued identification card/driver's license from an approved state as provided on the Attorney General's website. Subcontractors and sub-subcontractors are also required to follow these requirements.
- 4. Copy of your company's most recent insurance certificate(s). This certificate must be kept current. If service is performed on City of Dalton property, additional insurance requirements apply. See attached explanation of insurance requirements.
- 5. Completed Workers' Compensation Affidavit.
- 6. Information Security Affidavit.

OPTIONAL FORM

- Completed ACH Payment Approval Form. (Please complete optional form to receive vendor payments through automated fund transfer.)

****If any required forms are returned incomplete, an active vendor status will not be granted and subsequent payments may be delayed. Please remember that documents requiring notary verification must be notarized to be considered complete.**

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FOR CITY USE ONLY

<input type="checkbox"/> Initial Application		<input type="checkbox"/> Revision	
Vendor ID			
Month	Day	Year	
Initial Below when complete Packet Completion verified _____			

VENDOR APPLICATION

Contract Number _____	
Project Name _____	
Company/Individual Name: _____	
Doing Business As: _____	
Physical Address: _____	
City: _____	State: _____ Zip Code: _____
Remittance Address for payments: _____	
City: _____	State: _____ Zip Code: _____
Principal line of business, please briefly describe any services or products provided: _____	
Phone Number: _____ Fax Number: _____	
E-Mail Address: _____	
Vendor Contact/Representative: _____	
Organized as: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation Date: _____ State: _____	
Federal Tax ID Number (if company): _____	
Social Security Number (if individual): _____	
DUNS Number: _____	
Special Status: <input type="checkbox"/> DBE-Disadvantaged Business Enterprises (Please submit copy of certificate)	
<input type="checkbox"/> MBE-Minority Owned (Please submit copy of certificate)	
<input type="checkbox"/> WBE-Women Business Enterprises (Please submit copy of certificate)	

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*, later, 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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

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*, earlier.

*Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

E-VERIFY FREQUENTLY ASKED QUESTIONS

There has been some confusion regarding E-VERIFY, what it is, who needs to have a number, and how they obtain a number. As designed, E-VERIFY is an Internet-based system operated by the Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA) that allows employers to electronically verify the employment eligibility of newly hired employees. E-VERIFY is currently the best means available for employers to electronically verify the employment eligibility of their newly hired employees. E-VERIFY virtually eliminates Social Security mismatch letters, improves the accuracy of wage and tax reporting, protects jobs for authorized workers, and helps U.S. employers maintain a legal workforce.

Q: Why should I consider participating in E-VERIFY?

A: The state of Georgia has mandated that government entities comply with E-VERIFY. The State of Georgia and the City of Dalton requires a vendor's affidavit from any vendor who may provide labor or services to the City.

Q: How do I register for participation in E-VERIFY?

A: You can register for E-VERIFY at <https://e-verify.uscis.gov/enroll>, which provides instructions for completing the registration process. You will be required to sign a Memorandum of Understanding (MOU) that provides the terms of agreement between you the employer, the SSA, and USCIS. Any employee who has signatory authority for the employer can sign the MOU.

Q: What should the EEV# that I am required to fill in on the E-VERIFY affidavit look like?

A: Your EEV# should be 5 or 6 digits long, and should contain no letters. This number can be found on your MOU.

Q: Do I have to sign a vendor's affidavit if I have no other employees besides myself?

A: No, if you have no other employees besides yourself, you can provide a copy of most state issued ID's, and this will meet the qualifications for E-VERIFY.

Q: How can I get help with enrolling if I have a question?

A: DHS offers assistance in enrolling, phone number 1-888-464-4218 or email E-verify@dhs.gov

Q: I have recently filled out an E-VERIFY affidavit for the City of Dalton, do I need to fill one out every year?

A: Yes, the City is required to update E-VERIFY affidavits annually.

Q: Who is required to submit an E-Verify affidavit?

A: All businesses that contract with the City for labor or services by bid or contract in which the labor or services exceed \$2,499.99 must submit an E-Verify affidavit unless the contractor has no employees or the contract is with an individual licensed under Title 26, Title 43, or the State Bar of Georgia who is in good standing and that individual is performing the service.

Q: If the contract is exclusively for goods and there are no services being provided does the local governing authority need to collect an E-Verify vendor affidavit?

A: If the contract is solely for goods, there is no requirement that the vendor register with the federal E-Verify program.

Q: Does the local governing authority have to collect affidavits from subcontractors and sub-subcontractors?

A: The local governing authority is only responsible for collecting contractor affidavits for the parties with whom the local governing authority has directly signed a contract. The contractor is responsible for collecting subcontractor affidavits, the subcontractors must collect from their sub-subcontractors, and so on.

Q: If there is only one contractor that can provide a certain service to the local governing authority and they refuse to follow the E-Verify contractor requirements, can the local governing authority contract with them?

A: Local governing authorities can only enter into contracts with contractors that follow the E-Verify requirements as provided in O.C.G.A. §13-10-91.

Q: Is the local governing authority required to verify the information provided in the E-Verify Vendor affidavit?

A: No. The contractor is responsible for the information provided. If any of the information provided is determined to be erroneous, the liability is with the contractor and not the local governing authority.

What Your Business Needs to Know about Georgia's E-Verify Requirements (Effective July 1, 2013)

E-Verify Contractor Requirements

Georgia law, O.C.G.A. § 13-10-91, requires **all businesses** that contract with a public employer for **labor or services** by bid or by contract in which the labor or services **exceed \$2499.99** to sign an affidavit attesting that they are registered for and use E-Verify **unless** 1) the contractor has **no employees** (in which case they must present an approved state issued identification card/drivers' license from an approved state as provided on the Attorney General's website) or, 2) the contract is with an **individual** licensed under Title 26, Title 43, or the State Bar of Georgia who is in good standing and **that individual** is performing that service. Anyone your business subcontracts with for labor and services, as well as the subcontractors of your subcontractors, in furtherance of that contract is also subject to this requirement. E-Verify Contractor, Subcontractor, and Sub-Subcontractor affidavits can be found here.

E-Verify Private Employer Requirements

Georgia law, O.C.G.A. § 36-60-6, requires all businesses, **with more than 10 employees** that are seeking an occupation tax certificate/business license or other document required to operate a business with a county or city to sign an affidavit attesting that they are registered for and use E-Verify. Businesses with **10 or fewer employees** are required to sign an affidavit attesting that they are exempt from this requirement. Once a business has provided this affidavit to the county, all subsequent renewals can be provided with the submission of the E-Verify number, as long as it is the same number as provided on the affidavit, or assertion that your business is exempt. The county will provide the format in which renewal information is collected. E-Verify Private Employer and Exemption Affidavits can be found here.

What is E-Verify?

E-Verify is a federal Web-based system that electronically verifies the employment eligibility of newly hired employees. It works by allowing participating employers to electronically compare employee information taken from the I-9 Form (the paper-based employee eligibility verification form used for all new hires) against records in the Social Security Administration's database and the records in the Department of Homeland Security immigration databases.

Where Do I Find My E-Verify Number?

The Human Resources Department for your business should have that information, if you have registered. The E-Verify number, which consists of four to six numerical characters, is located directly below the E-Verify logo on the first page of the memorandum of understanding (MOU) entered into between your business and the Department of Homeland Security (DHS) to use E-Verify.

What if I cannot locate or do not have access to my MOU?

If the HR director/program administrator for E-Verify from your business has taken the E-Verify tutorial, you may obtain your company ID number by: 1) Logging in to E-Verify with your assigned user ID and password; 2) From 'My Company,' select 'Edit Company Profile;' 3) The Company Information page will display the company ID number. If your HR director/program administrator has not completed the tutorial, you must contact E-Verify Customer Support at 888-464-4218 or at E-Verify@dhs.gov for assistance.

Is the Federal Tax Identification Number/Employer Identification Number (EIN) the same as the E-Verify Number?

No. While you will be required to provide the Federal Tax Identification Number/EIN for your business to DHS in order to register for E-Verify, a separate number, which consists of four to six numerical characters, will be provided as the E-Verify number for your business by DHS, which will be located on the MOU.

How Do I Register for E-Verify? To register for E-Verify, please visit the DHS website. If you need assistance in completing the registration process or need additional information relating to E-Verify, call their customer service number at 1-888-464-4218, email them at E-Verify@dhs.gov or visit their website at http://www.dhs.gov/e-verify.

STATE OF GEORGIA
WHITFIELD COUNTY
CITY OF DALTON

VENDOR AFFIDAVIT AND AGREEMENT (E-Verify)

COMES NOW before me, the undersigned officer duly authorized to administer oaths, the undersigned contractor, who, after being duly sworn, states as follows:

By executing this affidavit, the undersigned contractor verifies its compliance with O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02, stating affirmatively that the individual, firm, or corporation which is contracting with the City of Dalton, Georgia has registered with and is participating in a federal work authorization program and will continue using the program throughout the contract period in accordance with the applicability provisions and deadlines established in O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02.

The undersigned contractor further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to the contract with the City of Dalton, Georgia of which this affidavit is a part, the undersigned contractor will secure from such subcontractor(s) similar verification of compliance with O.C.G.A. § 13-10-91 and Georgia Department of Labor Rule 300-10-1-.02 through the subcontractor's execution of the subcontractor affidavit required by Georgia Department of Labor Rule 300-10-1-.08 or a substantially similar subcontractor affidavit. The undersigned contractor further agrees to maintain records of such compliance and provide a copy of each such verification to the City of Dalton, Georgia at the time the subcontractor(s) is retained to perform such service.

FURTHER AFFIANT SAYETH NOT.

BY: Authorized Officer or Agent

Date

Authorization Date for EEV Program

Contractor Name

Employment Eligibility (EEV) #

Title of Authorized Officer or Agent of Contractor

Printed Name of Authorized Officer or Agent

Sworn to and subscribed before me

This ___ day of _____, 20___

Notary Public

My Commission Expires: _____

***MUST BE NOTARIZED**

*Any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603. As of the effective date of O.C.G.A. § 13-10-91, the applicable federal work authorization program is the "EEV/Basic Pilot Program" operated by the U.S. Citizenship and Immigration Services Bureau of the U.S. Department of Homeland Security, in conjunction with the Social Security Administration.

FINANCE DEPARTMENT

P.O. BOX 1205
DALTON, GEORGIA 30722
PHONE: 706-278-6006
FAX: 706-277-4640



Insurance Requirements

General Liability Coverage - Before commencing any work for the City of Dalton, you must furnish a valid *General Liability Certificate of Insurance* with a minimum limit of \$1,000,000 per occurrence for bodily injury and property damage. **The City of Dalton, GA must be shown as an additional insured.**

Workers Compensation – Please complete the Workers' Compensation Insurance Affidavit to determine if any exemption to Workers' Compensation Insurance is applicable. However, if no exemption is met, a valid Worker's Compensation Certificate of Insurance must be submitted evidencing:

- Workers' Compensation Statutory Limits
- Employer's Liability:
 - Bodily Injury by Accident - \$100,000 each accident
 - Bodily Injury by Disease - \$500,000 policy limit
 - Bodily Injury by Disease - \$100,000 each employee

Auto Liability Certificate of Insurance (if autos used in the performance of work):

- Minimum \$1,000,000 limit per occurrence for bodily injury and property damage. Comprehensive form covering all owned and non-owned and hired vehicles.

Professional Services Insurance-Errors & Omissions - Including consultants, counselors, engineers, attorneys, accountants, etc.

- Minimum \$1,000,000 per claim

Additional Insurance Requirements based on type of service:

Type of Service	Additional Insurance Requirements
Asbestos Abatement	Contractor's Pollution Liability (w/ 1 year extended reporting period) <ul style="list-style-type: none"> ○ Each Occurrence \$3,000,000
Building Remodeling & Construction: (This includes all aspects of building work, including, but not limited to: ducts, electrical, HVAC, painting, plumbing, roofing, etc. <u>*The City of Dalton must be listed as an additional insured on contracts of this type*</u>)	For Renovations: Property Coverage or Builders Risk Policy – equal to or greater than the existing building value For New Construction: Property Coverage or Builders Risk Policy – equal to or greater than the total cost of construction per contract For Mixed Renovation and New Construction: Property Coverage or Builders Risk Policy – equal to or greater than the existing building value being renovated plus the total cost of new construction per contract If hazardous substances are involved: Contractor's Pollution Liability w/ 1 year extended reporting period) <ul style="list-style-type: none"> ○ Each Occurrence \$1,000,000 ○ Aggregate \$2,000,000
Landscaping & Lawn Care: (If herbicide, fungicide, pesticide or other chemical application is involved)	Environmental Impairment Liability (w/ 1 year extended reporting period) <ul style="list-style-type: none"> ○ Each Occurrence \$1,000,000 ○ Aggregate \$2,000,000
Pest Control	Environmental Impairment Liability (w/ 1 year extended reporting period) <ul style="list-style-type: none"> ○ Each Occurrence \$1,000,000 ○ Aggregate \$2,000,000
Refuse Transportation & Disposal	Contractor's Pollution Liability (w/ 1 year extended reporting period) <ul style="list-style-type: none"> ○ Each Occurrence \$1,000,000 ○ Aggregate \$2,000,000
Transportation – this applies primarily to the transport of people	Automobile Liability – seating capacity of 15 or less <ul style="list-style-type: none"> ○ Combined Single Limit \$3,000,000 Automobile Liability – seating capacity greater than 15 <ul style="list-style-type: none"> ○ Combined Single Limit \$5,000,000

WORKERS' COMPENSATION INSURANCE AFFIDAVIT

Vendor/Contractor Name: _____ **Vendor Number:** _____

Address: _____

Contact: _____ **Phone No.:** _____

Vendor/Contractor is: (check the appropriate box)

1. An employer that employs two or more persons, part-time or full-time.
2. A sole proprietor with no employees*
3. A sole proprietor with two employees who has filed a Form WC-10 with contractor's insurance company making election to be included as an employee for workers' compensation purposes.
4. A partnership of less than three partners and no employees.
5. A partnership with less than three employees but whose combined total of employees and partners includes three or more persons and the partners have filed a Form WC-10 with contractor's insurance company making election to be included as an employee for workers' compensation purposes.
6. A corporation or limited liability company with less than three employees but whose combined total of employees, officers and/or members includes three or more persons.

If box Nos. 1, 3, 5, or 6 was checked above, please fill out the following insurance information:

Workers Compensation Insurance Company
Name: _____

Workers Compensation Insurance Policy No. _____

Expiration Date _____

If self-insured, SBWC ID# _____

By executing this affidavit, the undersigned verifies that the information supplied above is true and correct.

Sworn to this _____ day of _____, 20____.

Subscribed and sworn before me,
on this _____ day of _____, 20____.

Signature: _____

Name: _____

Title: _____

Notary Public

* "Employee" shall include every person, including minors, working full-time or part-time under a contract of hire, written or implied.

STATE OF GEORGIA

WHITFIELD COUNTY

CITY OF DALTON

Information Security Affidavit

I understand that as a vendor with the City of Dalton, there is a possibility that the employee of _____ (vendor) may be exposed to confidential information including, but not limited to social security numbers, credit card numbers, checking account information, and/or personal health information of customers or employees.

In consideration of the active vendor status with the City of Dalton, and as an integral part of the terms and conditions of the continued active status, I hereby pledge as a representative of my company to safeguard the integrity of this information and agree that _____ (vendor) will not at any time disclose any information to any person(s) within or outside the City of Dalton except as may be required in the performance of the duties my company has been hired for.

_____ (vendor) will not reproduce any confidential information or take any confidential information outside the office without authorization from the City.

_____ (vendor) also agrees to notify the City if any of its employees witness another individual divulging such confidential information for any purpose other than the performance of his/her duties.

Any vendor in violation of any part of this policy will be subject to vendor status termination, up to and including any necessary legal action.

Vendor Name (Please Print)

Date

Vendor Signature

FOR CITY USE ONLY

Vendor #: _____
Setup Date: _____
Initials: _____

City of Dalton ACH Payment Approval Form

Dear City of Dalton Vendor or Contractor:

The City of Dalton has a program that allows vendors the option of receiving payments for goods and/or services by electronic funds transfers (EFT) through the Automated Clearing House Network (ACH) in the NACHA CCD Format. If the City of Dalton sets you up for EFT processing, payments will be deposited directly to your account, as opposed to mailing you a check. If you give us your e-mail address, a payment notice will be sent out each time an ACH transfer is executed. We anticipate that this alternate method payment will introduce collection/payment efficiencies for both your institution and ours.

This form is a request for you to authorize us to pay by EFT. By completing this form and providing an authorized signature, you (1) authorize the City of Dalton to make payments for goods and/or services by EFT, (2) certify that your company has selected the designated depository financial institution, and (3) direct that all such electronic funds transfers be made as provided below. If you have questions about this form, please contact the Finance Department at 706-278-6006.

Depository Institution Name:			
Depository Institution Address:			
Routing Number:	Account Number:	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
E-mail address for Payment Notification:			

The below named company acknowledges and agrees that the terms and conditions of all agreements with the City of Dalton concerning the method of payment for goods and/or services shall be amended to allow for ACH payments as described above.

The below named company will give thirty (30) days written notice to the City of Dalton of any changes in depository financial institution or other payment instructions. When properly executed, this Authorization will become effective fifteen (15) days after its receipt by the City of Dalton.

Company Name:	Contact Person Name:
Contact Person Phone Number:	Contact Person E-mail Address:

X _____
Authorized Signature and Title

Date



Please return completed form to Attn: Accounts Payable at the address below or by fax to (706) 277-4640.

City of Dalton
Attn: Accounts Payable
P.O. Box 1205
Dalton, GA 30722-1205

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

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

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
City of Dalton

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.

Individual/sole proprietor C corporation S corporation Partnership Trust/estate

LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____
Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

Other (see instructions) _____ **Municipality**

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____
Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____
(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.
300 West Waugh Street

6 City, state, and ZIP code
Dalton, GA 30720

7 List account number(s) here (optional)

Requester's name and address (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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number

			-						
--	--	--	---	--	--	--	--	--	--

OR

Employer identification number

5	8	-	6	0	0	0	5	5	7
---	---	---	---	---	---	---	---	---	---

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here Signature of U.S. person Meckell J. Champion Date 02.20.2025

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

RETAIN FOR YOUR RECORDS

ST-5 (Rev. 10/2016)



STATE OF GEORGIA
DEPARTMENT OF REVENUE
SALES TAX CERTIFICATE OF EXEMPTION
GEORGIA PURCHASER

To: _____
SUPPLIER _____ DATE _____

SUPPLIER'S ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

THE UNDERSIGNED HEREBY CERTIFIES that all tangible personal property purchased or leased after this date will qualify for tax-free or tax exempt treatment as indicated below. (Check the Applicable Box)

- 1. Purchases or leases of tangible personal property or services for **RESALE ONLY**. O.C.G.A. § 48-8-30. A sales and use tax number is required unless the purchaser is one of the following: church, qualifying tax exempt child caring institution, tax exempt parent-teacher organization or association, private school (grades K-12), nonprofit entity raising funds for a public library, member councils of the Boys Scouts of America or Girl Scouts of the U.S.A. **TAX-FREE TREATMENT DOES NOT EXTEND TO ANY PURCHASE TO BE USED BY THE PURCHASER, INCLUDING ITEMS THE PURCHASER WILL DONATE.** O.C.G.A. §§ 48-8-3(15), (39), (41), (56), (59), (71).
- 2. Purchases or leases of tangible personal property or services made by the United States government, the state of Georgia, any county or municipality of this state, fire districts which have elected governing bodies and are supported in whole or in part by ad valorem taxes, or any bona fide department of such governments when paid for directly to the seller by warrant on appropriated government funds. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(1).
- 3. Sales of tangible personal property and services made to the University System of Georgia and its educational units, the American Red Cross, a Community Service Board located in this state, Georgia Department of Community Affairs Regional Commissions, or specific qualified authorities provided with a sales tax exemption under Georgia law. A sales and use tax number is not required for this exemption. O.C.G.A. §§ 37-2-6.1(d), 48-8-3(8), 50-8-44.
- 4. The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. Materials purchased at a retail establishment for consumer use are not exempt. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-8-3(94).
- 5. Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state when sold by the manufacturer or assembler for use exclusively outside this state and when possession is taken from the manufacturer or assembler by the purchaser within this state for the sole purpose of removing the property from this state under its own power when the equipment does not lend itself more reasonably to removal by other means. A sales and use tax number is not required for this exemption. O.C.G.A. § 48-3(32).
- 6. The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components of each, that will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers and by carriers who hold common carrier and contract carrier authority in interstate or foreign commerce under authority granted by the United States Government. Replacement parts installed by carriers in such aircraft, watercraft, railroad locomotives and rolling stock, and motor vehicles that become an integral part of the craft, equipment, or vehicle are also exempt. The exemption does not extend to private or contract carriers. O.C.G.A. § 48-8-3(33)(A).
- 7. Purchases or leases of tangible personal property or services made by the Federal Reserve Bank, a federally chartered credit union, or a credit union organized under the laws of this state. A sales and use tax number is not required for this exemption. 12 U.S.C. §§ 531, 1768 § 1768; O.C.G.A § 48-6-97.

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, this certificate is true and correct and made in good faith, pursuant to the sales and use tax laws of the State of Georgia. Further, I understand that any tangible personal property obtained under this certificate is subject to sales and use tax if the purchaser uses or consumes the property in any manner other than indicated above.

Purchaser's Name: City of Dalton Sales Tax Number: Not Required
(IF REQUIRED)

Purchaser's Type of Business: Government Entity

Purchaser's Address: PO Box 1205, Dalton, GA 30722-1205

Printed Name and Signature: Mechelle F. Champion *Mechelle F. Champion* Title: Assistant Finance Director

Telephone Number: 706-529-2462 Email: mchampion@daltonga.gov

Supplier must secure and maintain one properly completed certificate of exemption from each purchaser making purchases without the payment of tax.