



ENROLLMENT INSTRUCTIONS FOR DRIVERS

NEW YORK CITY TAXI IMPROVEMENT FUND PROGRAM

To **start receiving payments** from the Taxi Improvement Fund (TIF), you must:

Put ✓ when complete:

- Complete an Authorization Form (*included in this packet*)
- Complete an NYC Substitute W9 Form (*included in this packet*)
- Mail forms to the address below with the enclosed pre-stamped envelope to:

Taxi Improvement Fund: Driver
P.O. 419278
Boston, MA 02241-9278

Your **driver information MUST match TLC records** for you to receive payments.

Visit www.nyc.gov/lars to confirm your information matches our records.

Payments will start accruing as soon as your enrollment is processed.

6 Easy Steps to Complete your Substitute W9 Form: *See the example for tips!*

Put ✓ when complete:

- Write your Name as it appears on your social security card (Part I: Question 1)
- Select “Individual/Sole Proprietor” for Entity Type (Part I: Question 3)
- Write your Social Security Number (Part II: Question 1)
- Check the Social Security Number box (Part II: Question 2)
- Write your home address next to “1099 Address” (Part III: Question 1)
- Sign and date the form, and include your phone number and email (Part V)

If you have any questions, please email TIF@tlc.nyc.gov

For more information on the TIF program, visit our website at www.nyc.gov/tif

Note: Since per-trip payments may be considered income and are potentially subject to federal, state, and local taxes, a completed Substitute Form W-9 is required. Your receipt of per-trip payments may result in the issuance of a 1099-Miscellaneous Income form from the City of New York to you for the year in which you receive any such payments. If you have any questions, contact your accountant or other tax professional for information and guidance. Please do not consult the TLC with any tax questions.

DO NOT SUBMIT TO THE IRS - SUBMIT FORM TO THE NEW YORK CITY AGENCY 10/14 REVISION

THE CITY OF NEW YORK SUBSTITUTE FORM W-9: REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION



TYPE OR PRINT INFORMATION NEATLY. PLEASE REFER TO INSTRUCTIONS FOR MORE INFORMATION.

Part I: Vendor Information

1. Legal Business Name: (As it appears on IRS EIN records, IRS Letter CP575, IRS Letter 147C -or- Social Security Administration Records, Social Security Card)

2. If you use DBA, please list below:

- 3. Entity Type (Check one only): Non-Profit Corporation, Corporation/LLC, Joint Venture, Church or Church-Controlled Organization, Government, Partnership/LLC, Single Member LLC (Individual), City of New York Employee, Resident/Non-Resident Alien, Personal Service Corporation, Individual/Sole Proprietor, Non-United States Business Entity, Trust, Estate

Part II: Taxpayer Identification Number & Taxpayer Identification Type

1. Enter your TIN here: (DO NOT USE DASHES)

TIN input fields

2. Taxpayer Identification Type (check appropriate box):

- Employer ID Number (EIN), Social Security Number (SSN), Individual Taxpayer ID Number (ITIN), N/A (Non-United States Business Entity)

Part III: Vendor Addresses

Table with 3 rows for 1. 1099 Address, 2. Account Administrator Address, 3. Billing, Ordering & Payment Address. Columns for address number and city/state/zip.

Part IV: Exemption from Backup Withholding and FATCA Reporting (See Instructions)

Exemption Code for Backup Withholding _____ Exemption Code for FATCA Reporting _____

Part V: Certification

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct Taxpayer Identification Number, 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 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 US citizen or other US person, and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign

Here:

Signature, Phone Number, Date, Print Preparer's Name, Contact's E-Mail Address

FOR SUBMITTING AGENCY USE ONLY

Submitting Agency Code, Contact Person, Contact's E-Mail Address, Telephone Number, Payee/Vendor Code

DO NOT FORWARD W-9 TO COMPTROLLER'S OFFICE. AGENCIES MUST ATTACH COMPLETED W-9 FORMS TO THEIR FMS DOCUMENTS.

The City of New York Substitute Form W-9 Instructions

The City of New York, like all organizations that file an information return with the IRS, must obtain your correct Taxpayer Identification Number (TIN) to report income paid to you or your organization. The City uses Substitute Form W-9 to obtain certification of your TIN in order to ensure accuracy of information contained in its payee/vendor database and to avoid Backup Withholding as mandated by the IRS.* We ask for the information on the Substitute Form W-9 to carry out the Internal Revenue laws of the United States (Rev. Proc. 84-65 §11.01). You are required to give us the information.

Any vendor or other payee who wishes to do business with the City of New York must complete the Substitute Form W-9.

Part I: Vendor Information

1. **Legal Business Name:** An organization should enter the name in IRS records, IRS Letter CP575 or IRS Letter 147C. For individuals, enter the name of the person who will do business with the City of New York as it appears on the Social Security card, or other required Federal tax documents. *Do not abbreviate names.*
2. **DBA (Doing Business As):** Enter your DBA in designated line, if applicable.
3. **Entity Type:** Mark the Entity Type of the individual or organization that will do business with the City of New York.

Part II: Taxpayer Identification Number and Taxpayer Identification Type

1. **Taxpayer Identification Number:** Enter your nine-digit TIN. See the table and Special Note below for instructions on the type of taxpayer number you should report.
2. **Taxpayer Identification Type:** Mark the appropriate option.

The following table gives the Taxpayer Identification Type that is appropriate for each Entity Type.

Entity Type	Taxpayer Identification Type
<ul style="list-style-type: none"> ▪ Church or Church-Controlled Organization ▪ Personal Service Corporation ▪ Non-Profit Corporation ▪ Corporation / LLC ▪ Government ▪ Individual/Sole Proprietor <i>who has employees other than him or herself</i> ▪ Trust ▪ Joint Venture ▪ Partnership / LLC ▪ Single Member LLC <i>who has employees other than him or herself</i> ▪ Estate 	Employer Identification Number
<ul style="list-style-type: none"> ▪ City of New York Employee ▪ Individual/Sole Proprietor <i>who does not have employees other than him or herself</i> ▪ Single Member LLC <i>who does not have employees other than him or herself</i> 	Social Security Number
Resident Alien/Non-Resident	Individual Tax Identification Number
Non-United States Business Entity	N/A
Custodian account of a minor	The minor's Social Security Number

Part III: Vendor Addresses

1. List the locations for tax reporting purposes, administrative and where payments should be delivered.

Part IV: Backup Withholding and FATCA Exemptions

If you are exempt from Backup Withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you.

Backup Withholding Exemption Codes: Generally, Individuals (including Sole Proprietors) are not exempt from Backup Withholding. Additionally, Corporations are not exempt from Backup Withholding **when** supplying legal or medical services. ***If you do not fall under the categories below, leave this field blank.***

The following codes identify payees that are exempt from Backup Withholding:

Code 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)

Code 2: The United States or any of its agencies or instrumentalities

* Backup Withholding - According to IRS Regulations, the City of New York must withhold 28% of all payments if a vendor or payee fails to provide ACS its certified TIN. The Substitute Form W-9 certifies a vendor/payee's TIN.

The City of New York Substitute Form W-9 Instructions

- Code 3: A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or Instrumentalities
- Code 4: A foreign government or any of its political subdivisions, agencies, or instrumentalities
- Code 5: A corporation
- Code 6: A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- Code 7: A futures commission merchant registered with the Commodity Futures Trading Commission
- Code 8: A real estate investment trust
- Code 9: An entity registered at all times during the tax year under the Investment Company Act of 1940
- Code 10: A common trust fund operated by a bank under section 584(a)
- Code 11: A financial institution
- Code 12: A middleman known in the investment community as a nominee or custodian
- Code 13: A trust exempt from tax under section 664 or described in section 4947

FATCA Exemption Codes: 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. ***If you are only submitting this form for an account you hold in the United States, leave this field blank.***

The following codes identify payees that are exempt from FATCA Reporting:

- Code A: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- Code B: The United States or any of its agencies or instrumentalities
- Code C: A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- Code D: A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- Code E: A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- Code 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
- Code G: A real estate investment trust
- Code 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
- Code I: A common trust fund as defined in section 584(a)
- Code J: A bank as defined in section 581
- Code K: A broker
- Code L: A trust exempt from tax under section 664 or described in section 4947(a)(1)
- Code M: A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part V: Certification

Please sign and date form in appropriate space. Provide preparer's name, telephone number, and e-mail address. Preparer should be employed by organization.

* Backup Withholding - According to IRS Regulations, the City of New York must withhold 28% of all payments if a vendor or payee fails to provide ACS its certified TIN. The Substitute Form W-9 certifies a vendor/payee's TIN.

EXAMPLE FOR ILLUSTRATIVE PURPOSES ONLY

I,

JANE

(Print First Name)

A

MI

DOE

(Print Last Name)

33 BEAVER ST 22ND FLOOR

Driver Address

NEW YORK

City

NY

State

10004

Zip Code

JANEADOE@GMAIL.COM

Email Address

123 - 45 - 6789

Driver Social Security Number

555 - 555 - 5555

Driver Contact Number

1900 - 01 - 01

Driver Date of Birth (YYYY-MM-DD)

License Number 12345678 acknowledge that for each Passenger trip I make while driving an Accessible Taxicab in New York City, I will receive a per-trip payment from the TLC as provided for under section 58-50 of Title 35 of the Rules of the City of New York. Each such payment will be made to a debit card account ("Debit Card Account") issued to me by Bank of America, N.A. ("BofA"). I understand that BofA will, upon receipt of this authorization form, assign a Debit Card Account to me and issue said debit card to me with instructions on how to access the Debit Card Account.

I, hereby confirm my authority, as the authorized user of the above-referenced Debit Card Account to issue this instruction to credit and debit, via the Automated Clearinghouse, the Debit Card Account. I authorize the City of New York Taxi and Limousine Commission (TLC) to deposit, via Automated Clearinghouse credit entry, all per-trip payments to the Debit Card Account assigned to me and to initiate, as necessary, Automated Clearinghouse debit entries to adjust any Automated Clearinghouse credit (i) made in error (ii) deposited for an incorrect amount, or (iii) that is a duplicate of a correct payment. The TLC will make a reasonable effort to communicate with me to notify me of a debit entry that will be made to the Debit Card Account.

I understand that this authorization will remain in effect until a written instruction, properly executed by me; authorizing cancellation is submitted to the TLC at:

NYC Taxi & Limousine Commission, ATTN: TIF Program, 33 Beaver Street, 22nd Floor New York, NY 10004

By: Jane Doe (Authorized Signature)

Date: 1/1/2016



DO NOT SUBMIT TO THE IRS -
SUBMIT FORM TO THE
NEW YORK CITY AGENCY
10/14 REVISION

THE CITY OF NEW YORK
SUBSTITUTE FORM W-9:
REQUEST FOR TAXPAYER IDENTIFICATION NUMBER & CERTIFICATION



TYPE OR PRINT INFORMATION NEATLY. PLEASE REFER TO INSTRUCTIONS FOR MORE INFORMATION.

Part I: Vendor Information

1. Legal Business Name: (As it appears on IRS EIN records, IRS Letter CP575, IRS Letter 147C -or- Social Security Administration Records, Social Security Card)

JANE A. DOE

2. If you use DBA, please list below:

3. Entity Type (Check one only):

- Church or Church-Controlled Organization
 Non-Profit Corporation
 Corporation/LLC
 Government
 City of New York Employee
 Joint Venture
 Partnership/LLC
 Single Member LLC (Individual)
 Resident/Non-Resident Alien
 Personal Service Corporation
 Individual/Sole Proprietor
 Trust
 Non-United States Business Entity
 Estate

check this

Part II: Taxpayer Identification Number & Taxpayer Identification Type

1. Enter your TIN here: (DO NOT USE DASHES)

1 2 3 4 5 6 7 8 9

2. Taxpayer Identification Type (check appropriate box):

- Employer ID Number (EIN)
 Social Security Number (SSN)
 Individual Taxpayer ID Number (ITIN)
 N/A (Non-United States Business Entity)

Part III: Vendor Addresses

1. 1099 Address:

Number, Street, and Apartment or Suite Number: YOUR HOME ADDRESS HERE
City, State, and Nine Digit Zip Code or Country

2. Account Administrator Address:

Number, Street, and Apartment or Suite Number
City, State, and Nine Digit Zip Code or Country

3. Billing, Ordering & Payment Address:

Number, Street, and Apartment or Suite Number
City, State, and Nine Digit Zip Code or Country

Part IV: Exemption from Backup Withholding and FATCA Reporting (See Instructions)

Exemption Code for Backup Withholding _____ Exemption Code for FATCA Reporting _____

Part V: Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct Taxpayer Identification Number, 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 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 US citizen or other US person, and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign

Here:

Jane A. Doe
Signature

555-555-5555
Phone Number

1/1/2016
Date

JANE A. DOE
Print Preparer's Name

555-555-5555
Phone Number

JANEADOE@GMAIL.COM
Contact's E-Mail Address:

FOR SUBMITTING AGENCY USE ONLY

Submitting Agency Code: _____ Contact Person: _____

Contact's E-Mail Address: _____ Telephone Number: () _____

Payee/Vendor Code: _____