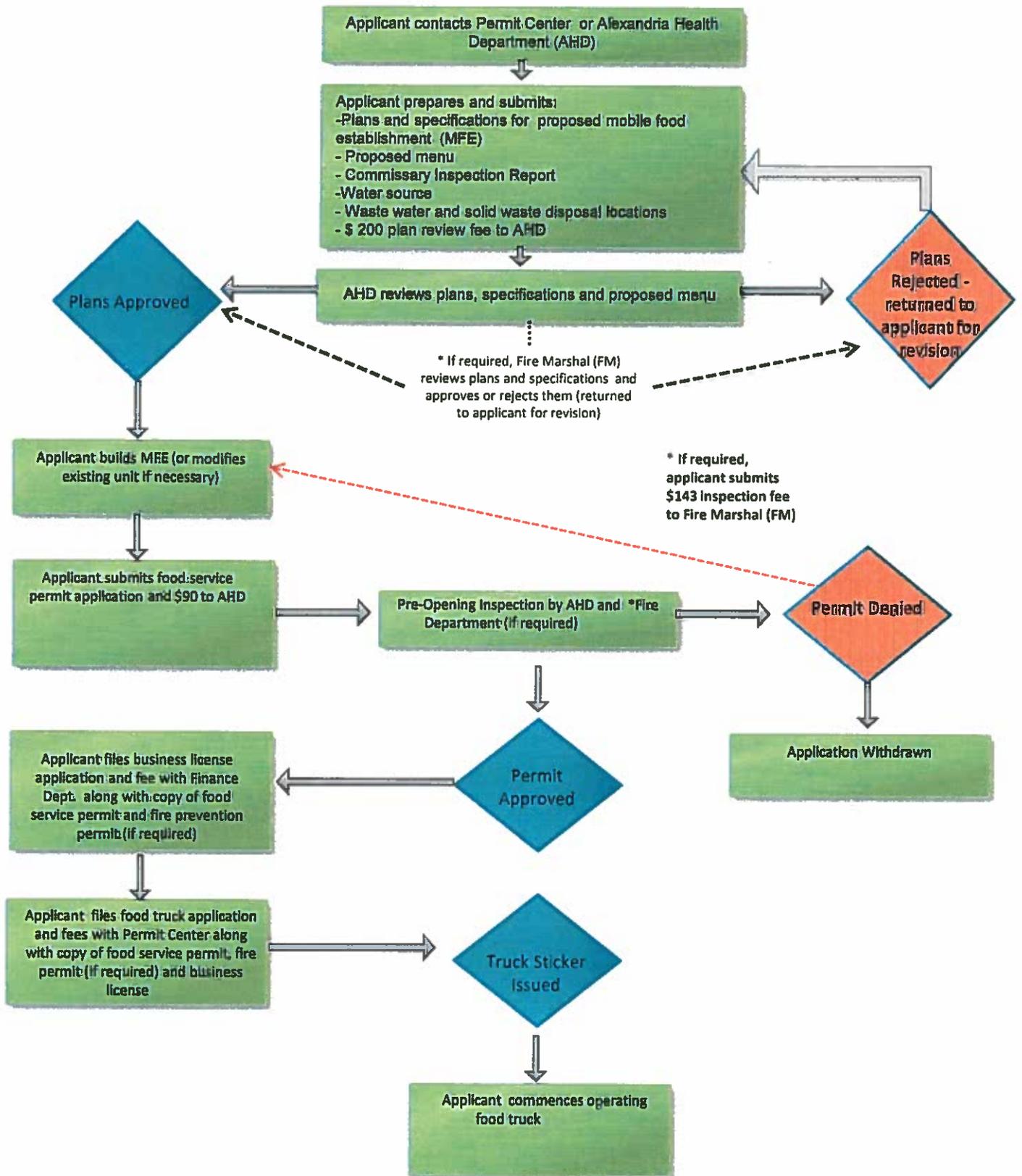


# Mobile Food Truck Permit Process





**City of Alexandria**

Permit Center  
301 King Street, Suite 4200  
Alexandria, VA 22314  
Phone: 703.746.4200

**SCREENING & SUBMITTAL CHECKLIST**

**Food Trucks**

**Applicant Name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Location:** Citywide- Private Property, City Property or Park, Farmers' Market, and School Property

<u>For City Staff Use Only</u>	
<input checked="" type="checkbox"/> For items required and complete	<input type="checkbox"/> For items required, but not complete
<input type="checkbox"/> For items not required	

**General Handouts (as applicable)**

- |  |  |
|--|--|
| <input type="checkbox"/> Alexandria Health Department Permit Application | <input type="checkbox"/> Alexandria Certified Food Managers Guidelines |
| <input type="checkbox"/> Mobile Food Establishment Menu Form             | <input type="checkbox"/> Alexandria Food Truck Guide                   |
| <input type="checkbox"/> Fire Prevention Permit (if required)            | <input type="checkbox"/> Alexandria Business License Application       |
| <input type="checkbox"/> Mobile Food Truck Process Chart                 | <input type="checkbox"/> IRS W-9 Form                                  |

**GENERAL REQUIREMENTS**

- Plans and Specifications for proposed mobile food establishment to be submitted at the Alexandria Health Department
- Proposed Mobile Food Establishment Menu Form submitted to the Alexandria Health Department
- Commissary Inspection Report submitted to the Alexandria Health Department
- Identified Water Source Provided to the Alexandria Health Department
- Waste Water and Solid Waste Location Identified and Provided to the Alexandria Health Department
- Submit Fire Prevention Permit Application for LP Gas and pay fee at the Alexandria Permit Center
- Register Corporation with the Virginia State Corporation Commission or Register General Partnership/ Trade Name with the Alexandria Clerk of Circuit Court
- Issued Fire Prevention Permit for LP Gas
- Submit Business License Application and Payment at the Alexandria Permit Center
- Issued an Alexandria Business License
- Issued an Alexandria Food Truck Permit with Food Truck Sticker

*I acknowledge that all items designated herein as missing or incomplete must be provided prior to being accepted for review.*

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_



# ALEXANDRIA HEALTH DEPARTMENT

Stephen A. Haering, MD, MPH, FACPM  
Health Director

**Environmental Health Division**  
4480 King Street, Room 360  
Alexandria, VA 22302  
Phone: 703.746.4910  
FAX: 703.746.4919

[www.alexandriava.gov/EnvironmentalHealth](http://www.alexandriava.gov/EnvironmentalHealth)

## **FOOD TRUCK GUIDE**

To obtain a permit for a Food Truck, there are three main phases:

1. Health Department Plan Review Process
2. Health Department Application Process
3. City of Alexandria Application Process

All of these steps require a non-refundable fee and, depending on the situation, the phases may be completed at the same time. For more information, see the steps below.

### **Codes and Regulations**

The Alexandria Health Department has adopted the FDA Food Code and its annexes. In addition to this, the City has additional specific requirements for food establishments including Food Trucks. Visit [www.alexandriava.gov/11492](http://www.alexandriava.gov/11492) for more information.

Although Food Trucks are regulated by the Health Department, other city agencies also regulate them. Those agencies include, but are not limited to, the Departments of Fire, Planning & Zoning, Code Administration, Finance and Transportation and Environmental Services.

### **Food Trucks Permitted in Other Counties**

Because the City of Alexandria has a local food safety code, the Health Department is not able to grant reciprocity to Food Truck permits issued in other Virginia jurisdictions. All Food Trucks operated in the city must be permitted by the Alexandria Health Department.

## **Phase I : Plan Review Process**

### **Plan Review Steps**

The plan review process is used by the Health Department to examine the facility, equipment, processes, and products associated with a proposed Food Truck. By conducting a plan review, the health department can ensure that the proposed Food Truck will be able to operate safely and in compliance with our codes and regulations after it is permitted. Sometimes this process is required when an existing Food Truck significantly changes its menu or equipment.

1. If the Food Truck currently holds an Alexandria Health Department permit, and the owner is selling the unit to another business, skip ahead to Phase II: Application Process IF there are no proposed changes to the menu or equipment.
2. At a minimum, prospective Food Truck owners shall provide the following to the Health Department:

- a. Two (2) complete sets of [plans](#) for review and approval.
- b. Plan review documents such as [equipment cut sheets](#) or specifications
- c. Detailed information on the capacity of the hot water heater in the unit
- d. The non-refundable \$200 [plan review fee](#)
- e. A completed Food Truck Menu form
- f. Information for the Health Department where the Commissary is located (if the commissary is located outside of Alexandria City)

Plans will not be considered for review unless all the required documents are submitted. For more information about these items, see below, or contact the Health Department.

Although not required at this point, prior to permit, the following additional information will be required and may be submitted early.

- Copy of a [Northern Virginia Certified Food Manager \(CFM\)](#) card
  - Copy of the vehicle registration, if the Food Truck is a vehicle
3. The Health Department Environmental Health Specialist (EHS) will review plans and provide comments within ten (10) business days. Plans will then be either approved or not approved as submitted.
    - a. **Not approved:** If the plan is not approved as submitted, the Health Department will notify the applicant by phone and in writing (i.e., email, fax) why the plans were not approved and what changes and revisions must be submitted in order to gain approval. If the revisions require a new set of plans to be submitted, then the **Food Truck owner must submit two (2) sets of revised plans or applicable sheets to the Health Department.**
    - b. **Approval:** If the plan is approved, the Health Department will notify the applicant via phone or email, and request the Food Truck owner begin the [application process](#). The City's Permit\*Plan database will be updated by the Health Department when plans are approved by the Health Department.

### **Plans**

A plan is a drawing of the Food Truck that details the layout, size and arrangement of the proposed Food Truck and the equipment inside it. Where required, the plan will also show:

- Mechanical, plumbing, electrical and fire protection system plans
- Finish schedule (materials to be used on the walls, floors and ceilings)
- Lighting schedule

When submitting a plan, the drawings must be both neat and legible, and must be drawn to scale. It must be large enough for the EHS to review, but no larger than 24" x 36". The Health Department will not make additional copies or enlarge existing plan sets to meet the specifications needed.

### **Equipment Cut Sheets or Specifications**

Specifications or cut sheets should be provided for every piece of equipment installed or used in an Food Truck. These documents provide a detailed description of the equipment, including available types, models, dimensions, electrical or water requirements, add-ons, certifications, etc. When submitting a plan, these sheets must be included.

## **Plan Review Fees**

The plan review fee is \$200 and is required at the time of plan submission. This fee is non-refundable. Checks or money orders shall be made payable to the "City of Alexandria," and cannot be 'starter' checks. Cash payments must be made in person.

## **Phase II : Application Process**

### **Application Steps**

The application process is a process used by the Health Department to initiate the permitting process, update contact information, and re-affirm the conditions of an existing permit.

1. Confirm completion of the [plan review](#)
2. [Apply for a permit](#)
3. Schedule [pre-opening inspection\(s\)](#)
4. Issuance of Health Department Permit (Must be taken to City Hall for Tuck Sticker to be issued)
5. [Permit inspection process](#)

### **Apply for a Permit**

When applying for an Food Truck permit, the following documents shall be submitted:

- a. A completed [Permit Establishment Application](#) form. If this is a [change of ownership](#):
  - o Check the "Change of Ownership" box at the top of the form
  - o Write the estimated settlement date of closing (REQUIRED)
  - o Write the current name of the business you are buying (even if it is identical to what you will call the business)
- b. A completed [Food Truck Menu](#) form
- c. The non-refundable [application fee](#)
- d. Copy of a [Northern Virginia Certified Food Manager \(CFM\)](#) card
- e. Copy of the vehicle registration, if the Food Truck is a vehicle

Some of these documents may have already been submitted during the plan review process.

### **Change of Ownership**

**Alexandria Health Department permits are not transferable.** *A new owner cannot operate a regulated facility without a new permit issued by the Health Department—the existing permit is only valid for the owner identified on the permit. This requirement also applies to a Food Truck that is undergoing an "administrative" change of ownership (ex: when an individual or sole-proprietor wants to transfer his/her permit to a new corporation or limited liability company).*

The change of ownership process is often confused with a name change or application update process. When a name change or application update occurs, the Food Truck's ownership entity does not change. When the entity changes, there is a change of

ownership. Both the Alexandria Health Department and the Permit Center can walk you through specific examples of these differences.

### **Application Fees**

The application fee is \$90 and is non-refundable. The application fee is required at the time of application submission. Checks or money orders shall be made payable to the "Alexandria Health Department," and cannot be 'starter' checks. Cash or credit payments must be made in person.

When renewing a year-round Food Truck permit, a \$25 late fee will be assessed if payment is received after January 14.

### **Pre-opening Inspection(s)**

The Environmental Health Specialist (EHS) will review your application and accompanying documents. If he or she has additional questions, the EHS may contact you prior to the pre-opening inspection. Once the EHS has thoroughly reviewed your application, he or she will contact you to schedule a pre-opening inspection at a time convenient for both you and the EHS.

### **Health Department Permit Issuance**

If the Food Truck is in compliance with the applicable health codes, the EHS will recommend issuance of a Health Department permit on the pre-opening inspection report. A Health Department permit for an Food Truck will then be issued by the Environmental Health Division's administrative staff. This permit must be taken to Alexandria City Permit Center where, Phase 3 of the permitting process will be completed.

The Permit Center will affix an Food Truck 'sticker' to your unit on successful completion of Phase 3 of the application process. This sticker shall be affixed to the left rear of your Food Truck.

### **Permit Inspection Process**

Routine inspections (approximately every four months) are required to ensure compliance with the applicable food code. If the Health Department is not able to conduct an unannounced inspection of your Food Truck, an EHS will mail your business a request to schedule an inspection.

### **Health Department Permit Renewal**

Each year, the following documents must be submitted to maintain an active Health Department permit. Notification requesting this will be mailed annually in November.

- a. A completed Food Safety [Permit Application](#) form.
- b. A completed [Food Truck Menu](#) form
- c. A completed [Food Truck Commissary](#) form for each commissary utilized
- d. The non-refundable [application fee](#)

If the permitted Food Truck operates seasonally, our office may require a pre-opening inspection before operating after the off-season. This situation is addressed on a case-by-case basis.

### **Phase III: City Application Process**

On completion of the Health Department permit process, all Food Trucks wishing to operate in the City of Alexandria will be required to obtain a City Permit. This is a two step process:

1. Submit a copy of the issued Alexandria Health Department Food Establishment Permit, Fire Prevention Permit (if required), the City Food Truck Application and the City Business License Application to the Permit Center at City Hall (301 King Street, Suite 4200).
2. Pay the fee at the Permit Center.

On successful completion of these steps, a Food Truck Permit sticker will be issued for your vehicle at the Permit Center.



# ALEXANDRIA HEALTH DEPARTMENT

## Environmental Health Division

4480 King Street, Room 360

Alexandria, VA 22302

Phone: 703.746.4910

FAX: 703.746.4919

Stephen A. Haering, MD, MPH, FACPM  
Health Director

[www.alexandriava.gov/EnvironmentalHealth](http://www.alexandriava.gov/EnvironmentalHealth)

## Certified Food Manager Guidelines

<http://alexandriava.gov/FoodSafety>

### About Certified Food Managers

A Certified Food Manager (CFM) is the individual responsible for the safety of the food operations within a food establishment. In the City of Alexandria, food establishments must be under the immediate supervision of a CFM during all hours of operation. An establishment defined as a "Limited Food Establishment" may operate under the control of a Limited Certified Food Manager (LCFM).

### Who Issues the Northern Virginia Card?

CFMs and LCFMs in the City of Alexandria, Arlington County and Fairfax County must obtain a Northern Virginia CFM or LCFM card. This card is issued by **ORS Interactive, Inc.** It is not issued by the Health Department.

To obtain the card, you must show proof of passing one of the exams accredited by the Conference for Food Protection. These exams are listed below and can be taken at any location. Once you pass an exam, take your passing certificate, card fee, and any other required documentation to ORS Interactive, Inc., and you will be issued a Northern Virginia Certified Food Manager card.

#### Contact Information

ORS Interactive, Inc.  
6066 Leesburg Pike, Suite 200-B  
Falls Church, VA 22041

Phone: 703.533.7600

Fax: 703.533.7630

Email: [info@orsinteractive.com](mailto:info@orsinteractive.com)

Web: [www.orsinteractive.com](http://www.orsinteractive.com)

#### Fees

New or Renewal Card Fee:	\$45.00
CFM Exam Fee:	\$80.00
LCFM Exam Fee:	\$15.00

#### Hours of Operation

Monday - Friday, 8 a.m. - 5 p.m.

Saturday, 8 a.m. - 1 p.m.

Closed on all national holidays.

### Renewing a CFM Card

CFM and LCFM cards must be renewed every five years. At the time of renewal you must show proof of passing another accredited exam.

### Accredited Exams

- National Registry of Food Safety Professionals  
800.446.0257, [www.nrfsp.com](http://www.nrfsp.com)
- Prometric (formerly Experior Assessments)  
800.813.6671, [www.prometric.com](http://www.prometric.com)
- 360Training.com  
888.360.8764, [www.360Training.com](http://www.360Training.com)
- Serv-Safe (National Restaurant Association, LLC)  
800.765.2122, [www.servsafe.com](http://www.servsafe.com)

### Exam Preparation Courses

A list of organizations that offer exam preparation courses is provided below. An accredited exam is often offered upon completion of these courses; contact vendors for details. The Alexandria Health Department encourages managers to take a course prior to taking an exam, but it is not required to obtain a CFM or LCFM card.

Name	Phone	Language Services
<b>A Better Company for Premier Food Safety</b> <a href="http://www.abettercompanyfoodsafety.com">www.abettercompanyfoodsafety.com</a>	800.676.3121	English, Spanish, Korean, Mandarin & Vietnamese
<b>American Food Safety Institute</b> <a href="http://www.americanfoodsafety.com">www.americanfoodsafety.com</a>	800.723.3873	English, Spanish, Arabic & Mandarin
<b>Rupert and Associates, LLC</b> <a href="http://www.rupertandassociatesllc.com">www.rupertandassociatesllc.com</a>	703.795.0547	English, Spanish
<b>David Robinson,</b> <b>ServSafe Instructor &amp; Proctor</b> <a href="mailto:dave@foodsafetyinstructor.com">dave@foodsafetyinstructor.com</a>	540.908.6536	English
<b>Food Safety and Salud</b> <a href="http://www.foodsafetyandsalud.com">www.foodsafetyandsalud.com</a>	703.333.5707	English & Spanish
<b>Foodsense, Inc.</b> <a href="http://www.foodsense.org">www.foodsense.org</a>	703.848.0858	English
<b>Learn 2 Serve</b> <a href="http://www.learn2serve.com">www.learn2serve.com</a>	888.360.8771	English (online course, no exam offered)
<b>Newport Enterprises</b> <a href="http://www.newport-enterprises.com">www.newport-enterprises.com</a>	703.665.0399	English
<b>Northern Virginia Community College</b> <a href="http://www.nvcc.edu">www.nvcc.edu</a>	703.323.3168	English
<b>ORS Interactive, Inc.</b> <a href="http://www.orsinteractive.com">www.orsinteractive.com</a>	703.533.7600	<u>Exam</u> : English, Spanish, Korean, Chinese, Vietnamese, Japanese, French, Italian & Arabic
<b>Red Poppy Catering</b> <a href="http://www.redpoppycatering.com">www.redpoppycatering.com</a>	703.909.8831	English
<b>Restaurant Association of Metropolitan Washington</b> <a href="http://www.ramwtraining.com">www.ramwtraining.com</a>	202.331.5990	<u>Course</u> : English & Spanish <u>Exam</u> : English, Spanish, Chinese, Japanese, Korean & French Canadian
<b>State Food Safety</b> <a href="http://www.statefoodsafety.com">www.statefoodsafety.com</a>	801.494.1416	English, Spanish On-line Prep Course
<b>Virginia Hospitality &amp; Travel Association</b> <a href="http://www.vhta.org">www.vhta.org</a>	800.552.2225	English



# ALEXANDRIA HEALTH DEPARTMENT

## Environmental Health Division

4480 King Street, Suite 360

Alexandria, VA 22302

Phone: 703.746.4910

FAX: 703.746.4919

Stephen A. Haering, MD, MPH  
Health Director

[www.alexandriava.gov/EnvironmentalHealth](http://www.alexandriava.gov/EnvironmentalHealth)

### ESTABLISHMENT PERMIT APPLICATION

Application for:  New Facility  Renewal  Update Information  
 Change of Ownership (Estimated Date of Settlement \_\_\_\_\_)  
(Previous Facility Name: \_\_\_\_\_)

Permit for:  Food Establishment - # of Seats \_\_\_\_\_  Seasonal Pool/Spa  Year-Round Pool/Spa  
 Hotel/Motel - # of Rooms \_\_\_\_\_  Bed & Breakfast - # of Rooms \_\_\_\_\_  
 Personal Services (not massage)  Other \_\_\_\_\_

### FACILITY INFORMATION

Facility Name (Trading as): \_\_\_\_\_

Physical Address: \_\_\_\_\_

Onsite Telephone #: \_\_\_\_\_ Fax #: \_\_\_\_\_ Email: \_\_\_\_\_

Mailing Address for Correspondence (if different from facility address): \_\_\_\_\_

Billing Address for Permit Renewal (if different from facility address): \_\_\_\_\_

### OPERATION INFORMATION

Months of Operation:  All  Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

Hours of Operation:

	Mon	Tue	Wed	Thr	Fri	Sat	Sun
Open							
Close							

Do you intend to offer catering services?  Yes  No

### MANAGER/CONTACT INFORMATION

Contact Person Name: \_\_\_\_\_ Position: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Cell #: \_\_\_\_\_ Email: \_\_\_\_\_

### FACILITY OWNER INFORMATION

Legal Owner type:  Association  Corporation  LLC  Individual  Partnership  Other \_\_\_\_\_

Association, Corporation, Partnership Name: \_\_\_\_\_

Virginia State Corporation ID#: \_\_\_\_\_ FIN: \_\_\_\_\_

Legal Owner Name: \_\_\_\_\_ Legal Owner Phone #: \_\_\_\_\_

Legal Owner Mailing Address: \_\_\_\_\_

Corporations, limited liability corporations (LLCs), and other entities must register with the [VA State Corporation Commission](http://www.scc.virginia.gov) to do business in the State of Virginia. Contact the SCC's office (in state-toll free 1.866.722.2551 or 1.804.371.9733) for information about this, state corporation ID #, or Registered Agent requirements.

I/We attest to the accuracy of the information provided, agree to comply with applicable city and state ordinances and regulations and will allow the regulatory authority access to the facility during any reasonable time to inspect, conduct tests or collect samples as required.

Applicant's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Applicant's Name (printed): \_\_\_\_\_

APPLICATION AND/OR PERMIT  
FEES ARE **NON-REFUNDABLE**



Return this completed application, fees, and a copy of your business license (or application) to the address listed above.

**OFFICE USE ONLY**

**PAGE 2 TO BE COMPLETED BY HEALTH DEPARTMENT**

**FACILITY DATA**

Tax Map: \_\_\_\_\_ VENIS Physical Location Name (if different from Facility): \_\_\_\_\_

Date Closed in Plan Review Database: \_\_\_\_\_ Closed by: \_\_\_\_\_

Permit Conditions: \_\_\_\_\_

Permit Application Date: \_\_\_\_\_ Permit Fee Paid Date: \_\_\_\_\_

Recommended for Permit by: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor Approval: \_\_\_\_\_ Date: \_\_\_\_\_

Date File Created in VENIS: \_\_\_\_\_ Permit Issue Date: \_\_\_\_\_ Initials: \_\_\_\_\_

**FOOD FACILITY DATE**

Smoke Free:  Yes  No (If no, submit smoking survey with application.)

CFM Type Required:  Standard  Limited

Facility Operation:  Year Round  Seasonal

**Facility Sub-Type:**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Adult Care Home                           | <input type="checkbox"/> Grocery Store (STATE)         | <input type="checkbox"/> State College                            |
| <input type="checkbox"/> Adult Day Care                            | <input type="checkbox"/> Group Home (STATE)            | <input type="checkbox"/> State Institution                        |
| <input type="checkbox"/> Bed & Breakfast                           | <input type="checkbox"/> Hospital                      | <input type="checkbox"/> Other Food Service                       |
| <input type="checkbox"/> Carry-Out Only                            | <input type="checkbox"/> Hotel Continental Breakfast   | <input type="checkbox"/> Bakery                                   |
| <input type="checkbox"/> Caterer                                   | <input type="checkbox"/> Jail                          | <input type="checkbox"/> Convenience Store (LOCAL)                |
| <input type="checkbox"/> Child Care                                | <input type="checkbox"/> Mobile Food Vendor            | <input type="checkbox"/> Farmers Market Vendor -<br>Prep. Kitchen |
| <input type="checkbox"/> Commissary                                | VIN #: _____   | <input type="checkbox"/> Grocery Store - Bakery                   |
| <input type="checkbox"/> Convenience Store (STATE)                 | License Plate Tag: _____                               | <input type="checkbox"/> Grocery Store - Deli                     |
| <input type="checkbox"/> Dept. of Juvenile Justice Food<br>Service | <input type="checkbox"/> Nursing Home                  | <input type="checkbox"/> Grocery Store - Grocery                  |
| <input type="checkbox"/> Fast Food Restaurant                      | <input type="checkbox"/> Private College               | <input type="checkbox"/> Grocery Store - Meat & Poultry           |
| <input type="checkbox"/> Fast Food Restaurant/Caterer              | <input type="checkbox"/> Private Elementary School     | <input type="checkbox"/> Grocery Store - Seafood                  |
| <input type="checkbox"/> Full Service Restaurant                   | <input type="checkbox"/> Private Middle or High School | <input type="checkbox"/> Group Home (LOCAL)                       |
| <input type="checkbox"/> Full Service Restaurant/Caterer           | <input type="checkbox"/> Public Elementary School      | <input type="checkbox"/> Vending Machine                          |
|  | <input type="checkbox"/> Public Middle or High School  | <input type="checkbox"/> Other _____                              |

**Modified VENIS Priority Assessment Tool**

**Are Process (HACCP) Type 1 foods prepared?**  Yes  No  
(VENIS - Are PHFs (TCS foods) served?)

**Are Process (HACCP) Type 2 foods prepared?**  Yes  No  
(VENIS - Are PHFs (TCS foods) prepared from raw, non-frozen ingredients?)

**Are Process (HACCP) Type 3 (complex) foods prepared?**  Yes  No  
(VENIS - Are PHFs (TCS foods) cooked, cooled, and reheated?)

Water Supply:  Public - Virginia American Water Company  Public - Washington Aqueduct Division  Other \_\_\_\_\_

Sewage:  Public - Alexandria Sewage Plant  Other \_\_\_\_\_

# Alexandria Health Department



## MOBILE FOOD ESTABLISHMENT COMMISSARY AGREEMENT

**REPLY TO:** Environmental Health Division  
4480 King Street, Rm 360  
Alexandria, VA 22302  
Phone: 703-746-4910, Fax: 703-746-4919  
<http://alexandriava.gov/EnvironmentalHealth>

### SECTION I (to be completed by Mobile Food Establishment (MFE) Operator)

MFE Name: \_\_\_\_\_

VIN: \_\_\_\_\_

License Plate: \_\_\_\_\_

Owner/Operator Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

I, the above named MFE owner/operator, will operate out of the below named commissary and report to the commissary at least once each operating day for cleaning and servicing. If the use of the commissary is discontinued, I will notify the Environmental Health Division.

\_\_\_\_\_  
Signature of MFE Owner

\_\_\_\_\_  
Date

### SECTION II (to be completed by Commissary Operator)

Type of Facility:  Commissary  Restaurant  Other: \_\_\_\_\_

Name of Facility: \_\_\_\_\_

Address of Facility: \_\_\_\_\_

Name of Owner/Operator: \_\_\_\_\_

Phone (business): \_\_\_\_\_ Phone (mobile): \_\_\_\_\_

The following activities are performed at this commissary by the above MFE:  
**(check all that apply)**

- |   |  |
|---|--|
| <input type="checkbox"/> Food Preparation                     | <input type="checkbox"/> Filling MFE Water Tank            |
| <input type="checkbox"/> Cold Food Storage                    | <input type="checkbox"/> Waste Water Disposal              |
| <input type="checkbox"/> Cooking or Reheating of Foods        | <input type="checkbox"/> Garbage Disposal                  |
| <input type="checkbox"/> Cleaning and Sanitizing of Equipment | <input type="checkbox"/> Storage of equipment and supplies |
| <input type="checkbox"/> Dry Food Storage                     | <input type="checkbox"/> Overnight Parking                 |

Daily Operating Hours: \_\_\_\_\_

I, the commissary owner/operator, can and will provide the necessary facilities as checked for the above named MFE at my regulated food facility.

\_\_\_\_\_  
Signature of Commissary Owner

\_\_\_\_\_  
Date



# Alexandria Health Department



## MOBILE FOOD ESTABLISHMENT MENU FORM

**REPLY TO:** Environmental Health Division  
4480 King Street, Rm 360  
Alexandria, VA 22302  
Phone: 703-746-4910, Fax: 703-746-4919  
<http://alexandriava.gov/EnvironmentalHealth>

Name of MFE: \_\_\_\_\_

List all food and beverage items that will be served from the mobile food establishment. Food and beverages shall be prepared and stored in a permitted food establishment. Serving food and beverages prepared and/or stored in a home or non-permitted facility is prohibited.

MENU ITEM	MAIN INGREDIENTS

I certify that I will only serve menu items listed above and/or only those menu items approved by the Health Department as indicated on the permit. I will notify the Environmental Health Division of any changes in my menu by promptly submitting a new Menu form.

\_\_\_\_\_  
Signature of MFE Owner

\_\_\_\_\_  
Date



# Alexandria Health Department



## MOBILE FOOD ESTABLISHMENT ROUTE FORM

**REPLY TO:** Environmental Health Division  
4480 King Street, Rm 360  
Alexandria, VA 22302  
Phone: 703-746-4910, Fax: 703-746-4919  
<http://alexandriava.gov/EnvironmentalHealth>

Name of MFE: \_\_\_\_\_

### ZONING ORDINANCE

The City of Alexandria Zoning Ordinance prohibits Mobile Food Establishments from operating in the City, with five exceptions listed below. Mark the applicable exceptions.

Mobile Food Establishments may be permitted:

- To sell lunch to construction workers at an active redevelopment/construction site.
- In front of the Torpedo Factory with approval through an SUP.
- As part of the Market Square Vendor Cart Pilot Program.
- In a fixed location outside of an existing restaurant or as part of a Farmer's Market with approval through an SUP.
- As part of a City-sponsored special event.

Complete this table **listing ALL operating locations** in the City of Alexandria, times and days of the week. Any changes must be communicated to the Environmental Health Division by submitting a new Route Form. **List each location on a separate line.**

Address of Operating Location	Hours of Operation	Days of Operation

I certify that I will only operate at the locations listed above. I will notify the Environmental Health Division of any changes in my route by promptly submitting a new Route Form.

\_\_\_\_\_  
Signature of MFE Owner

\_\_\_\_\_  
Date





**APPLICATION FOR FIRE PREVENTION PERMIT  
ALEXANDRIA FIRE DEPARTMENT - FIRE PREVENTION AND LIFE  
SAFETY SECTION**

Permit Center - 301 King Street, Room 4200, Alexandria, Virginia 22314

Date of Application \_\_\_\_\_ Permit Number FPP \_\_\_\_\_

Applicant \_\_\_\_\_ Signature \_\_\_\_\_  
(Applicant or Agent (Please Print)) (Applicant or Agent)

Company or Corporation Name \_\_\_\_\_

Company or Corporation Address \_\_\_\_\_  
(Street Address / PO Box)  
\_\_\_\_\_  
(City) (State) (Zip Code)

**Under the provisions of Chapter 4 of the Code of the City of Alexandria, Virginia, as amended,  
the following Fire Prevention Code Permit(s) is/are applied for:**

Doing Business As \_\_\_\_\_  
at the following address \_\_\_\_\_ Alexandria, VA \_\_\_\_\_  
(Street Address) (Zip Code)  
Business Telephone Number \_\_\_\_\_

The following permit(s) are applied for:

Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____
Section _____	Description _____	Fee \$ _____

Temporary Permits Only: Date(s) / Duration of Event \_\_\_\_\_ Date Inspection Requested \_\_\_\_\_  
Do underground tanks exist on site? Yes \_\_\_\_\_ No \_\_\_\_\_ No. of tanks \_\_\_\_\_ Size of tanks \_\_\_\_\_

**OFFICE USE ONLY**

Date Paid: \_\_\_\_\_ Total Fee Paid \$: \_\_\_\_\_ No. of Article Permit Issued For: \_\_\_\_\_

Make checks payable to: City of Alexandria

Mail application and payment to: Fire Prevention and Life Safety Section

C/O Alexandria Permit Center, 301 King Street,  
Room 4200, Alexandria, Virginia 22314



# City of Alexandria 2014 Business License Application

## Business Tax

City Hall – Room 1700

P.O. Box 178, Alexandria, VA 22313

703.746.3903

alexandriava.gov/BusinessTax

Owner's Name: \_\_\_\_\_

Owner's Address: \_\_\_\_\_  
(Street) (Suite or Apt #)

(City) (State) (Zip Code)

Individual  Corporation  LLC  S Corp  Partnership

If Partnership, provide on a separate sheet of paper the names and addresses of the all partners.

If Corporation, provide name and address of Registered Agent.

If LLC, provide member's name and social security number.

New Business  or Transfer of Ownership

Business Trade Name: \_\_\_\_\_

Taxpayer Identification Number: \_\_\_\_\_  
(Federal Identification Number or Social Security Number)

Sales Tax Identification Number: \_\_\_\_\_

Business Location: \_\_\_\_\_  
(Street) (Suite or Apt#)  
(City) (State) (Zip Code)

Business Telephone # ( ) \_\_\_\_\_ - \_\_\_\_\_ Fax # ( ) \_\_\_\_\_ - \_\_\_\_\_

Date Business Began in Alexandria: \_\_\_\_/\_\_\_\_/\_\_\_\_ Number of Employees in Alexandria: \_\_\_\_\_

Description of Business: \_\_\_\_\_ License Type: \_\_\_\_\_

NAICS Code Number: \_\_\_\_\_  
(Enter 6 digit North American Industry Classification System (NAICS) Code(s) used for tax filings. NAICS Codes are available at <http://www.census.gov/eos/www/naics/index.html>)

Business Mailing Address: \_\_\_\_\_  
(Street) (Suite or Apt#)  
(City) (State) (Zip Code)

Bank Name: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Do you own a vehicle(s) that is used for business purposes? (Check appropriate box)

If "Yes", provide VIN and percentage of vehicle's use for business.

Yes No

Vehicle Identification Number: \_\_\_\_\_ Percentage of Business Use: \_\_\_\_\_

(Attached an additional page, if you have more than one vehicle.)

2014 Estimated Gross Receipts: \_\_\_\_\_

2013 Actual Gross Receipts: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
(An original signature of owner or authorized corporate representative is required.)

- For instructions on obtaining a license and filing for business personal property taxes, refer to the instructions on page 2 of this form.
- Please note that a business may require more than one business license if it engages in more than one business activity. (e.g. A retail store that also provide a professional consulting service or a restaurant that also retails packaged food or T-shirts.
- To avoid a statutorily assessed business personal property tax bill, you must file a business personal property tax return on or before May 1.

## PROCEDURES FOR OBTAINING A BUSINESS LICENSE IN THE CITY OF ALEXANDRIA

Obtaining a business license in Alexandria is generally a three-step process:

### Step 1: Register the Business Entity

*a. Registration of a Corporation or a Limited Partnership:* All corporations (foreign and domestic) and limited partnerships conducting business in Virginia must register with the Virginia State Corporation Commission. To become incorporated in Virginia, an organization must file articles of incorporation and amendments with the State Corporation Commission. Procedures for filing can be found in the Code of Virginia Stock Corporation Act, Title 13.1-601 through 13.1-800. For information on registration or incorporation, please contact the Virginia State Corporation Commission, P.O. Box 1197, Richmond, VA 23218, 866.722.2551 or 804.371.9733. An online "Business Registration Guide" is available on the Virginia State Corporation Commission web site at [www.scc.virginia.gov/clk/begin.aspx](http://www.scc.virginia.gov/clk/begin.aspx).

*b. Registration of a General Partnership or Trade Name:* General partnerships and trade names must be registered with the Clerk of the Circuit Court. A small fee is imposed by the Circuit Court. For registration information, contact the Clerk of the Circuit Court, 520 King Street, Suite 307, Alexandria, Virginia 22314, 703.746.4044.

### Step 2: Visit the Permit Center (One Stop Shop)

In an effort to improve the business license application process, the City has created a Permit Center or "One Stop Shop" where applicants can obtain the approvals and registration needed by most businesses. For more information, contact the Permit Center (One Stop Shop), Office of Building and Fire code Administration, 301 King Street, Room 4200, 703.746.4200.

### Step 3: Submit the Completed Application With Your Tax Payment and All Necessary Approvals and Documentation

The City business license application may be submitted at the Permit Center (One Stop Shop) at the address listed above or mailed with your tax payment to the address on the application. Some businesses may be required to submit additional documentation and/or permits. For more information on addition documentation required, please visit the Business Tax web page at [alexandriava.gov/businessstax](http://alexandriava.gov/businessstax).

### NOTES:

\*If you have purchased the business and as a condition of the sale you acquired the liability and assets, you are entitled to transfer the business license from the old to the new business by completing a Request for Transfer of City Business License form. The form must be notarized and submitted along with the business license application. You must provide a copy of the signed and dated purchase agreement detailing the terms and conditions of the sale. This agreement should specifically relate to the sale of assets and liabilities.

\*When submitting your application in person, you must go to the Treasury Division, Room 1510, to pay your taxes and have your application validated before you can receive your business license.

## BUSINESS PERSONAL PROPERTY

Any individual, partnership or corporation engaged in any business or profession in the City of Alexandria as of January 1 of a given year must complete and file a Business Personal Property return no later than May 1. All tangible business personal property, including furniture, fixtures, machinery, tools, computers and peripherals used in any business or profession must be reported. Completed returns can be delivered to Business Tax, 301 King Street, Room 1700 or mailed to Business Tax, Department of Finance, City of Alexandria, P.O. Box 178, Alexandria, VA 22313.

The law requires full and complete returns; therefore, a taxpayer must enter the purchase cost of all property owned or in his or her possession. It is imperative that all tangible business personal property be reported and its purchase cost entered in the proper column.

Property being paid for by installments as a condition of sale is assessable in the name of the person possessing the property. The law allows no deduction for indebtedness against tangible business personal property. Leased or rented tangible personal property must also be reported in addition to the name and address of the lessor (owner) responsible for payment of the local personal property tax.

If a business begins operations in the city after January 1 of a given year, there is no business personal property tax liability for that year. If a business moves or ceases business after January 1, the business is liable for the full tax year.

**THERE IS NO PRORATION OF A BUSINESS PERSONAL PROPERTY TAX BILL.**

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	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) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	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)		

<b>Part I Taxpayer Identification Number (TIN)</b>																			
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 <i>How to get a TIN</i> on page 3.																			
	<table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;"><b>Social security number</b></td></tr> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>	<b>Social security number</b>																	
<b>Social security number</b>																			
<b>Note.</b> If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="margin: auto;"> <tr><td colspan="9" style="text-align: center;"><b>Employer identification number</b></td></tr> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table>	<b>Employer identification number</b>																	
<b>Employer identification number</b>																			

<b>Part II Certification</b>	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined below), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
<b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	

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

Section references are to the Internal Revenue Code unless otherwise noted.  
**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

### Purpose of Form

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

- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
  2. Certify that you are not subject to backup withholding, or
  3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

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

## Updating Your Information

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

## Penalties

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

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

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

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

## Specific Instructions

### 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.** 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 Regulation section 301.7701-2(c)(2)(iii). 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 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 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, 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.

**Note.** Check the appropriate box for the U.S. 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 U.S. federal tax classification in the space provided. If you are an LLC that is treated as a partnership for U.S. 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, as appropriate. 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 U.S. 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 U.S. 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.

## Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the *Exemptions* box, any code(s) that may apply to you. See *Exempt payee code* and *Exemption from FATCA reporting code* on page 3.

**Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

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

The following codes identify payees that are exempt from backup withholding:

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

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

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

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.  
<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**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](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [IRS.gov](http://IRS.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

**Part II. Certification**

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

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

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

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

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

For this type of account:	Give name and SSN 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>3</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor <sup>4</sup>
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 <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The 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](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

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

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

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

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

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

**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.