



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

Instructions for Applying for CTO - 2017

(Reading these guidelines will help you complete your application.)

Re: Certificate to Operate (CTO) – 2017

Dear Solid Waste Collector:

Pursuant to the Code of the County of Fairfax § 109.1-4-2 and 109.1-4-7, any person or company that engages in the business of collecting solid waste in Fairfax County must first obtain a Certificate to Operate (CTO) from Fairfax County.

In order to obtain a CTO, your company must apply for a CTO, have vehicles inspected and obtain approval by the Director of the Solid Waste Management Program. County staff has up to 30 days from receipt of your application to approve the CTO.

Prior to receiving your CTO, your company must complete the following:

1. **Complete the Enclosed Application** and submit it to the I-66 Permit Office, 4618 West Ox Road, Fairfax, Virginia 22030. Upon approval of the completed application, we will send your CTO to you. You may not operate in the County without a CTO. Note the following important requirements:
 - Statement of Service must be attached that complies with the Code of Fairfax County § 109.1-4-2. You must also demonstrate how your company notified its customers annually about its services and the dates of the notification(s).
 - Companies that have only one truck permitted for collection must provide a signed statement from another permitted collector who will serve as backup, should the applicant/permit holder be temporarily unable to operate its routes. The backup company must have more than 1 (one) permitted collection vehicle.
 - Companies must show evidence of paying the Business Professional Occupational License (BPOL) tax.
 - Owner(s) of business must be designated, including address and contact phone number. If a corporation, corporate office information must be disclosed, including the registered agent and State Corporation Commission (SCC) registration number.
 - Authorized Agent(s) may be listed along with address and phone number.
 - Vehicles must be parked in an appropriately zoned area.



Department of Public Works and Environmental Services
Solid Waste Management Program
12000 Government Center Parkway, Suite 458
Fairfax, Virginia 22035
Phone: 703-324-5230, TTY: 711, Fax: 703-324-3950
www.fairfaxcounty.gov/dpwes



- Companies must provide the number of vehicles used to collect recyclable materials. Count vehicles that also collect waste, if the vehicle is used for both activities. Also, indicate if your company collects recycling single-stream.
2. **Bond Requirements**: A completed bond form must be submitted to the County. Per the Code of County of Fairfax § 109.1-4-7, the required bond amount is determined by the Director. The period of the bond must be for one year or a longer period, at your discretion. A copy of the bond form is attached. Continuation Certificates will be accepted this year. Please **DO NOT** alter the existing language and dates on the bond form, and be sure to provide the most recent form (enclosed) to your bond company.
 3. **Submit Vehicles for Inspections** when you permit your vehicles. Following the inspection, a copy of the form will be provided to your company. A sample of the inspection form is attached. A photo of one of the vehicles with recycling signs must be attached also. For the 2017 renewal period, County staff can come to your place of business to conduct vehicle inspections. Please contact our office.
 4. **Establish Tare Weights** when your vehicles visit a County disposal site for inspection.
 5. **Permit any Special Collection Vehicles** (pickups, stake-body, dump trucks) used to collect bulky items. These vehicles will receive the appropriate decals once the application is approved. The bond requirement for a limited number of these vehicles is included in your comprehensive bond.
 6. **Pay Vehicle Permit Fees** for each collection vehicle. The fee is \$135.00 for each vehicle permit.
 7. **Affix New Vehicle Permit Decals**: New decals will be issued once you have had your vehicles inspected and registered. Vehicle permits must be renewed annually.
 8. **Sign Rules and Regulations**: The 2017 rules and regulations documents will be available at the Permit Office when you pick up your vehicle decals. Please read, sign, and submit copies of the Facility Rules and Regulations. Any violation of these rules may result in penalty fees.
 9. **Submit an Accord Insurance Certificate** with insurance company information and all applicable insurance limits.
 10. **Submit SCC Certificate/Information** as applicable.
 11. **Submit New W-9**: The Fairfax County Department of Tax Administration requests all companies that conduct business in the County provide a Business Tax Identification Number. Please complete and submit the fillable electronic form available at the IRS website: <http://www.irs.gov/pub/irs-pdf/fw9.pdf>.
 12. **Waste Delivery/Disposal Agreements** (WD/DAs) will continue to be negotiated on an annual basis and new agreements will be sent to your company by separate correspondence in May 2017.

Please review the enclosed additional Administrative Reminders as they contain important information about collection activities in Fairfax County.

Customers failing to pay their invoice by the due date on the invoice will incur a one-time 10% Penalty for Late Payment (PLP) or \$10.00, whichever is greater, plus interest at the added rate of 10% per annum, for all fees and charges paid after the original due date (Fairfax County Code, §1-1-17). There will be a \$50.00 fee for each returned check (Fairfax County Code, §1-1-18).

Pay Your Disposal Invoice Online Using ACH

Save time and pay disposal invoices online. Please have your invoice **at hand** when you are making a payment. You will need **to input** your Company Name **EXACTLY** as it appears on your invoice, and your account number to make a payment. The amount shown online is your total account balance due. If there are any discrepancies, please contact the LIS Team at 703-324-5230 or email at DPWES-SWMPLIS@fairfaxcounty.gov. To make an ACH payment using your personal or corporate checking account, go to: <http://www.fairfaxcounty.gov/living/recycling>.

If you have any questions regarding this letter or any permitting requirements, contact Dynita Glenn at the, Compliance, and Planning Branch at 703-324-5230, or Leslie Marshall at the I-66 Permit Office, 703-631-0495.

Sincerely,

Charles D. Forbes, Chief
Recycling, Compliance, and Planning Branch
Solid Waste Management Program

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Attachments: As stated



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

Administrative Reminders and Things to Know About Collection Activities within Fairfax County CY 2017

Penalty Late Payment Fee

Customers failing to pay their invoice by the due date will incur a one-time Penalty for Late Payment (PLP) of 10% or \$10.00, whichever is greater, plus interest at the added rate of 10% per annum, for all fees and charges outstanding after the original due date (Fairfax County Code, §1-1-17). There will be a \$50.00 fee for each returned check (Fairfax County Code, §1-1-18).

Payment Procedures and Interest Charges

Invoices from the Solid Waste Management Program (SWMP) are due and payable by the **due date** shown on the monthly invoice. Interest will be calculated on the outstanding balance from the day following the due date of the invoice at the rate of 10% annualized. The Penalty Late Payment from the Department of Tax Administration will appear as a separate line item. These charges will show on the next monthly invoice.

Pay Your Disposal Invoice Online Using ACH

Save time and pay disposal invoices online. Please have your invoice **at hand** when you are making a payment. You will need **to input** your Company Name **EXACTLY** as it appears on your invoice and your Account Number to make a payment. The amount shown online is your total account balance due. If there are any discrepancies, please contact the LIS Team at 703-324-5230 or email at DPWES-SWMPPLIS@fairfaxcounty.gov. To make an ACH payment using your personal or corporate checking account, go to: <http://www.fairfaxcounty.gov/living/recycling>.

Returned Checks

Please make your checks payable to **County of Fairfax – Solid Waste Management Program**. There is a \$50 charge for returned checks. Companies will be required to pay by certified funds for 6 months if their check is returned.

Lost Weight Tickets

Companies may request a copy of a lost ticket by calling the LIS Admin Office at 703-324-5230. Signed copies cost \$10 per ticket and electronic copies cost \$5 per ticket.

Replacement of Vehicle Plate or Decal

A \$30 replacement fee will be charged for each set of lost permit plates or decals.

Box Numbers

All roll-off boxes, open-top containers and compactors are required to display a Box Number Decal (BX) whether hauling municipal solid waste (MSW) or construction and demolition debris (CDD). To obtain a BX, contact the Permit Office at 703-631-0495. The collection of putrescible municipal solid waste in an open-top container is prohibited by County Code.

Department of Public Works and Environmental Services
Solid Waste Management Program
12000 Government Center Parkway, Suite 458
Fairfax, Virginia 22035
Phone: 703-324-5230, TTY: 711, Fax: 703-324-3950
www.fairfaxcounty.gov/dpwes



Need to Provide Email Address

Companies must provide an email address to the SWMP so that emergency notices, policy changes and other important information can be quickly sent to you.

Origin & Type of Waste Material

Drivers are required to identify the origin and type of material they are delivering to the disposal facilities. This allows the County to track the origins and types of waste required for state reports. Drivers who misidentify either the origin or type of material may cause their company to be charged a higher disposal fee per the Waste Delivery/Disposal Agreement (WD/DA) or Facility Rules and Regulations.

Safety

Please operate carefully on your collection routes and remind drivers to drive safely in our neighborhoods and at County disposal facilities. Safety vests, with reflective material or clothing with reflective markings (orange or yellow), must be worn by your employees who get out of their vehicles at the I-95 Energy/Resource Recovery Facility (Covanta), the I-95 Landfill Complex, or the I-66 Transfer Station Complex. This is a safety requirement to ensure that your employees are visible on the tipping floor and throughout the property.

Out-of-State Waste

Out-of-State waste is not accepted at the I-66 Transfer Station. Out-of-State waste may be disposed at the I-95 Energy/Resource Recovery Facility (Covanta) with prior approval by the Director as part of the WD/DA.

Out-of-County Waste

Companies may bring waste from outside Fairfax County with prior approval of the Director. This approval is granted as part of the WD/DA. Drivers are responsible to alert scale operations staff if a load of waste contains a significant amount of Out-of-County waste. Drivers who misidentify the waste as Fairfax County waste may cause their company to be charged a higher disposal fee per the WD/DA or Facility Rules and Regulations.

Changes to Company Information

Companies must keep the County informed of changes to important information in the application such as ownership, billing address, email address, phone numbers, company representatives, vehicle information, bond or insurance information, parking location of vehicles, rates, statements of service, etc.

Recycling Signage

Recycling signs should only be displayed on vehicles when drivers are collecting recyclables. The signs must be removed when transporting and disposing of waste. See Solid Waste Advisories No. 08-002 and 09-002.

CTO Renewal

The company is required to renew its CTO in a timely manner. If the company has a valid bond but has not completed the CTO process before the current CTO expires:

- The company will immediately lose its contract rate and pay the system fee of \$62/ton for day 1 – 7 after the CTO expires.
- For day 8 to 14 beyond the CTO expiration, the company will be charged \$100/ton for all waste loads.
- If the CTO is not renewed by 15 days, the CTO is suspended and the company can no longer collect waste in Fairfax County until the CTO application process is complete.



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

County of Fairfax – 2017 Application for Collection, Transportation and Disposal Certificate to Operate

Office Use Only

Name of Company: _____

Account Number: _____

Bond Company/Alternative: _____

Bond Amount: _____

Waste Delivery/Disposal Agreement: Yes No

Monthly Minimum: _____

Annual Minimum: _____

Date CTO Issued: _____

Authorized to Dispose of Out-of-County Waste? Yes No

Amount Authorized for Disposal: _____ MSW Tons

Please Type or Print Legibly

1. Name of Business: _____

2. Type (*single proprietor, partnership, corporation, etc.*): _____

3. Name of Parent Company (*if applicable*): _____

4. Owner(s) and Authorized Agent(s): _____

a. If single proprietor of partnership:

Name of Owner(s): _____

Address: _____ Phone: _____

b. If a corporation, LLC, etc.:

Name of President: _____

Address: _____ Phone: _____

Name of Vice President: _____

Address: _____ Phone: _____

Name of Other Officer: _____ Title: _____ Phone: _____

Name of Registered Agent: _____

SCC LLC ID Number: _____



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c. List of Authorized Agents:

Name: _____ Email: _____ Cell #: _____

Name: _____ Email: _____ Cell #: _____

Name: _____ Email: _____ Cell #: _____

5. Primary E-mail Address (if available): _____

6. Business Telephone Number: _____ Fax Number: _____

7. Business Address (*office location*): _____

8. Invoice Address (*mailing*): _____

9. Federal Business Tax ID Number: _____

10. Bond Form or Continuation Certificate attached: Yes No

11. ACORD Insurance Certificate attached: Yes No

12. If company only has one truck, list name and telephone number of another company holding a MSW Collector CTO from the Director which will act in a back-up capacity:

Copy of letter from company on company letterhead is attached: Yes No

Name of Company: _____

Telephone Number: _____

13. List street address of collection vehicle parking location. If collection vehicles are parked in more than one area, list each collection vehicle parking location:

Applicant is applying for a CTO to engage in the business of collection, transportation and disposal of solid waste in Fairfax County.

Applicant agrees that all solid waste collection and disposal operations shall be in conformance with all applicable statutes, ordinances and court orders, including, but not limited to applicable sections of this Chapter 109.1 and the County Code including Zoning Ordinance, and the Code of Virginia, as a condition of issuance and continued validity of the CTO. The County's disposal sites are the I-66 Transfer Station Complex, the I-95 Landfill Complex and the I-95 Energy Resource Recovery Facility.

Applicant agrees to abide by all facility rules and regulations.

Applicant agrees to pay all disposal charges resulting from the use of Fairfax County operated or associated disposal sites. Estimated gross weights may be used if the scale malfunctions.

Applicant agrees to maintain a business office in accordance with Section 109.1-4-5.

Applicant agrees that all solid waste collection vehicles are to be parked in the appropriate zoning category location and that the company is in compliance with all Fairfax County, State and Federal ordinances.

Applicant agrees to notify Fairfax County within 30 days of any significant changes to the information contained in the application such as ownership, change in address, e-mail, and phone number.

Applicant agrees to provide notice to the County of changes to liability insurance and bond not less than 30 days prior to the effective date.

NOTE: CTO is not transferrable or assignable.

APPLICANT AGREES THAT ALL INFECTIOUS, EXPLOSIVE, POISONOUS, CAUSTIC, TOXIC, CHEMICAL AND HAZARDOUS WASTE ARE PROHIBITED FROM THE I-66 TRANSFER STATION COMPLEX, THE I-95 LANDFILL COMPLEX AND THE I-95 ENERGY/RESOURCE RECOVERY FACILITY.

Applicant's signature affirms his/her acceptance of these requirements and confirms he/she is an authorized agent of the business:

Signature

Date

Please Print Name

County of Fairfax
Board of Supervisors c/o Clerk to the Board of Supervisors
12000 Government Center Parkway
Suite 533
Fairfax, Virginia 22035
2017
Solid Waste Collection, Transportation and Disposal Bond

BOND NUMBER: _____

DATE: _____, 20____

KNOW ALL MEN BY THESE PRESENTS, That _____, principal, and _____, surety, are held and firmly bound unto the Board of Supervisors of Fairfax County, Virginia, and its assigns in the sum of _____ Dollars (\$_____) for the payment whereof, well and truly to be made, for which we, the said principal and surety, bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents:

WHEREAS, the said principal has applied for a solid waste collection Certificate to Operate (“CTO”) required by Article 4 Sections 109.1-4-2 and 109.1-4-7 of The Code of the County of Fairfax, Virginia, to engage in the business of collecting, transporting, recycling and/or disposing of solid waste in Fairfax County, Virginia; and

WHEREAS, the said CTO contains certain conditions and requirements that Chapter 109.1 of The Code of the County of Fairfax, Virginia (“Chapter 109.1”), sets forth for the collection, transportation, recycling and disposal of solid waste in Fairfax County, Virginia; and

WHEREAS, it is the desire of the principal and surety hereunder to guarantee to the Board of Supervisors of Fairfax County, Virginia, that the principal meets the terms and conditions set forth in the said CTO and that the requirements of Chapter 109.1 be met.

NOW THEREFORE IT IS HEREBY AGREED THAT:

1. This bond is required under Article 4 Section 109.1-4-7 of The Code of the County of Fairfax, Virginia, for the principal to obtain the above-mentioned CTO for the collection, transportation, recycling and disposal of solid waste in Fairfax County.
2. The principal and surety are jointly and severally liable for the principal’s obligations under Chapter 109.1 and the CTO.
3. The principal and surety agree to compensate, indemnify and hold harmless the Board of Supervisors of Fairfax County, Virginia, as well as any person, firm or corporation, for all fees, charges, expenses, or damages that may be incurred by the principal’s failure to comply with the provisions of Chapter 109.1 and the CTO.
4. The surety agrees to address all routine correspondence and inquiries regarding the bond to Director, Solid Waste Management Program, 12000 Government Center Parkway, Suite 458, Fairfax, VA 22035.
5. The official mailing address will be Board of Supervisors, Fairfax County, Virginia, c/o Clerk to the Board of Supervisors at the letterhead address of this Bond.
6. The condition of this bond is that, if the principal shall in every respect perform all of its obligations under Chapter 109.1 and the CTO, the surety will not have any liability under this bond.
7. The liability of the surety hereunder, but not of the principal, will not exceed the amount of this bond.

8. This bond shall be deposited with the Director of the Fairfax County Solid Waste Management Program, or designee, and shall be in full force and effect until _____.

(Date)

Signed, sealed, and delivered this _____ day of _____ 20____.

(SEAL)

Principal

STATE OF _____, COUNTY OF _____, to wit:-

I, _____, a Notary Public in and for the State and County aforesaid, do certify that _____, the above-named PRINCIPAL, whose name is signed to the writing above bearing date on the _____ day of _____ 20____, has acknowledged the same before me this _____ day of _____ 20____.

Notary Public

My Commission Expires: _____

Notary Registration Number: _____

Signed, sealed, and delivered this _____ day of _____ 20____.

(SEAL)

Surety

STATE OF _____, COUNTY OF _____, to wit:-

I, _____, a Notary Public in and for the State and County aforesaid, do certify that _____, the above-named SURETY, whose name is signed to the writing above bearing date on the _____ day of _____ 20____, has acknowledged the same before me this _____ day of _____ 20____.

Notary Public

My Commission Expires: _____

Notary Registration Number: _____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <input type="checkbox"/> Other (see instructions) ▶ _____	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)		

Part I Taxpayer Identification Number (TIN)

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

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at 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 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, 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. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.



County of Fairfax, Virginia

To protect and enrich the quality of life for the people, neighborhoods and diverse communities of Fairfax County

SOLID WASTE COLLECTOR VEHICLE INSPECTION

1. YEAR: 2017 2. PERMIT NO.: _____

*This vehicle inspection is for the use of a new, borrowed, rented or demonstrator vehicle not currently permitted to collect, transport or dispose of refuse in the County of Fairfax.

3. Is this vehicle used for recycling purposes? Yes No N/A

If yes, how is the vehicle designated for recycling? Sign Size: _____

4. PERMIT FEES PAID? YES NO 5. DATE: _____

6. CTO ACCOUNT NAME: _____ 7. ACCOUNT NO.: _____

8. PERMIT EXPIRES: _____ 9. FLEET NO.: _____

(Date permit expires coincides with expiration date of CTO) 10. PW PERMIT NO.: _____

11. YEAR/MAKE/MODEL OF VEHICLE: _____

12. BODY TYPE: SL RO FL RL

13. LICENSE TAG NO.: _____ 14. STATE: _____ 15. TITLE NO.: _____

16. VEHICLE REGISTRATION NO.: _____

17. TARE DATE: _____ 18. TARE WEIGHT: _____ 19. SCALE USED: _____

20. TARE WITNESS: _____

21. Printed Name of Inspector: _____ 22. Date: _____

23. Printed Name of Driver: _____ 24. Date: _____

Legend: SL = Side Loader, RO = Roll-Off, FL = Front Loader, RL = Rear Loader

All vehicles to be inspected must be thoroughly washed/ steam cleaned sufficiently prior to inspection.

25. Is this vehicle sufficiently clean to pass inspection? Yes No N/A

26. Is this vehicle used for waste collection? Yes No N/A

27. Name and phone number painted on both sides? Yes No N/A

28. Magnetic or temporary sign used? Yes No N/A

29. Valid Virginia State Inspection Sticker? Yes No N/A

30. Headlights working? Yes No N/A

31. Tail lights working? Yes No N/A

32. Holes in body? Yes No N/A



Department of Public Works and Environmental Services

Solid Waste Management Program

12000 Government Center Parkway, Suite 458

Fairfax, Virginia 22035

Phone: 703-324-5230, TTY: 711, Fax: 703-324-3950

www.fairfaxcounty.gov/dpwes



- 33. **Water tight body?** Yes No N/A
- 34. **Letters large enough to be easily read by scale operator?** Yes No N/A
- 35. **Tailgate raised?** Yes No N/A
- 36. **Nonpermanent equipment or supplies removed?
(Toters, one person allowed in cab, etc.)** Yes No N/A
- 37. **Safety check: Back-up alarm operational?** Yes No N/A
- 38. **Tow hooks or Tow bars? (How many?)_____** Yes No N/A
- 39. **Good position for towing?** Yes No N/A
- 40. **Tarp/Covers present for open containers?** Yes No N/A
- 41. **Vehicle passed?** Yes No
- 42. **Reason for Failure:** _____

Per section 109.1-3-4 of the Fairfax County Code, the above vehicle passes the Solid Waste Management Program inspection for the collection, transportation and disposal of solid waste in the County of Fairfax. This inspection does not replace any other required vehicle inspection from other transportation requirements of Local, State or Federal Laws or Regulations.

43. **Signature of Inspector**

44. **Date**

45. **Signature of Driver**

46. **Date**

47. **NEW TARE WEIGHT:** _____

48. **RETARE DATE:** _____

49. **PERSON RECORDING TW:** _____

50. **DATE TW UPDATED:** _____

51. **VERIFIED IN LIS BY:** _____

52. **SCALE USED:** _____

53. **REASON TW:** _____

54. **RE-INSPECTED DATE:** _____

55. **VEHICLE PASSED?** Yes No

56. **REASON FOR FAILURE:** _____

Re-inspection Completed? 57. **Date:** _____ 58. **Inspector:** _____

<p>59. Additional Comments: _____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
--

APPLICATION FOR VEHICLE PERMIT AND FEE PAYMENT Continued

Fee/\$135 Vehicle	Permit Number	Chassis Model	Make of Vehicle	Body Type	Registration #	Inspected Date	\$
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
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36							
37							