

Information:

Drawer: Finance

Number: \*\*\*\* FERPA Redaction \*\*\*\*

Name: \*\*\*\* FERPA Redaction \*\*\*\*

Invoice Number: C910008

Invoice Date:

PO Number:

Check Number: E0081017

Check Amount: \$ 4,000.00

Check Date: 07/29/2020

Voucher Number: V0636589

AP Type: IM Invoices < \$15,000

Redaction Type: FERPA

Document Type: Independent Contractor Agreement

Document Below

Note: Parts of the image below may have been redacted

-----  
From: acctpay@cod.edu  
Sent: Thu Jul 02 10:37:22 CDT 2020  
To: invoicing@cod.edu  
CC:  
Subject: FW: [REDACTED]  
-----

**From:** Miller, Monica  
**Sent:** Tuesday, June 30, 2020 5:49 PM  
**To:** Accounts Payable <acctpay@cod.edu>  
**Subject:** FW: [REDACTED]

Hi,

I wasn't sure if this has to be sent to Invoicing or Accounts Payable. So I am sending to both.

Thank you.

Monica

**From:** Miller, Monica  
**Sent:** Tuesday, June 30, 2020 5:45 PM  
**To:** Invoicing <invoicing@cod.edu>  
**Cc:** Sekerka, Joyce <sekerkaj@cod.edu>; Clark, Robert <clarkr307@COD.EDU>; Fay, Kristine <faykris@cod.edu>  
**Subject:** FW: [REDACTED]

Hello,

The attached, approved independent contractor form is ok to pay against FY20.

Please let us know if you have any questions.

Thank you.

Monica  
Monica Miller  
Academic Division Business Associate  
Business & Applied Technology Division  
College of DuPage  
425 Fawell Boulevard  
TEC 1042  
Glen Ellyn, IL 60137  
(630) 942-3074

**From:** Overstreet, Kirk <overstreetk@cod.edu>  
**Sent:** Tuesday, June 30, 2020 5:39 PM  
**To:** Miller, Monica <millermo@cod.edu>; Clark, Robert <clarkr307@cod.edu>; McConnell, Amy <mcconnella1369@cod.edu>  
**Subject:** RE: [REDACTED]

Got it done!

*Kirk Overstreet, Ph.D.*  
Assistant Provost of Instruction,  
Academic Affairs  
College of DuPage  
425 Fawell Blvd.,  
BIC 3B15A  
Glen Ellyn, IL 60137  
(630) 942-3376

Context | Intellection | Achiever | Input | Communication

*"Success is not final, failure is not fatal: it is the courage to continue that counts."*  
- Winston Churchill

**From:** Miller, Monica <millermo@cod.edu>  
**Sent:** Tuesday, June 30, 2020 5:28 PM  
**To:** Clark, Robert <clarkr307@cod.edu>; McConnell, Amy <mcconnella1369@cod.edu>; Overstreet, Kirk <overstreetk@cod.edu>  
**Subject:** [REDACTED]

Hi,

Are you looking at the bottom of the form? I was able to get the form to work when I opened it and clicked on the College Authorized Signature at the bottom.

Monica

**From:** Clark, Robert <clarkr307@cod.edu>  
**Sent:** Tuesday, June 30, 2020 1:36 PM  
**To:** McConnell, Amy <mcconnella1369@cod.edu>; Overstreet, Kirk <overstreetk@cod.edu>  
**Cc:** Miller, Monica <millermo@cod.edu>  
**Subject:** FV [REDACTED]

Not to be a pain, but today is the last day that I get to have this signed. It is for Hire Ed.

Bob

Bob Clark Ed.D CTE  
Business and Technology | HVACR Program Chair  
College of DuPage  
425 Fawell Blvd. | Glen Ellyn, IL 60137-6599  
Phone: 630.942.3068 | TEC 1057 | clarkr307@cod.edu  
COD Job Board: [www.CODHVACRCareers.com](http://www.CODHVACRCareers.com)

---

**From:** Miller, Monica <millermo@cod.edu>  
**Sent:** Tuesday, June 30, 2020, 1:30 PM  
**To:** Clark, Robert  
[REDACTED]

**From:** Miller, Monica  
**Sent:** Thursday, June 25, 2020 5:06 PM  
**To:** McConnell, Amy <mcconnella1369@cod.edu>  
**Cc:** Groves, Barbara <grovesb16@cod.edu>  
**Subject:** [REDACTED]

Hello and happy weekend,

[REDACTED]

Monica

**From:** Clark, Robert <clarkr307@cod.edu>  
**Sent:** Thursday, June 25, 2020 10:14 AM  
**To:** Miller, Monica <millermo@cod.edu>; McFarland, Bridget <mcfarl@cod.edu>  
[REDACTED]

Yes please.

Bob

Bob Clark Ed.D CTE  
Business and Technology | HVACR Program Chair  
College of DuPage  
425 Fawell Blvd. | Glen Ellyn, IL 60137-6599  
Phone: 630.942.3068 | TEC 1057 | clarkr307@cod.edu  
COD Job Board: [www.CODHVACRCareers.com](http://www.CODHVACRCareers.com)

---

**From:** McFarland, Bridget <mcfarl@cod.edu>  
**Sent:** Thursday, June 25, 2020 10:01:19 AM  
**To:** Clark, Robert <clarkr307@cod.edu>; Miller, Monica <millermo@cod.edu>  
[REDACTED]

Bob,

[REDACTED]

*Bridget*

Bridget McFarland  
**College of DuPage**  
mcfarl@cod.edu

We have limited staff and faculty on campus, and are continuing to perform assigned duties remotely. College leadership continues to monitor the coronavirus situation and will adjust the institutional response as circumstances warrant. COD campus updates can be found at [cod.edu](http://cod.edu). We appreciate your patience during this challenging time. <https://www.cod.edu/coronavirus/>

**College of DuPage**  
**\* Independent Contractor**  
**Agreement**

(Not to be used for contracts in excess of \$5,000.00)

\* After final approver signs the completed form, send to [invoicing@cod.edu](mailto:invoicing@cod.edu).

VENDOR NUMBER				
ACCOUNT NUMBER/AMOUNT				
FUND	FUNCTION	DEPARTMENT	OBJECT	AMOUNT
01	20	00433	5309001	4000.00
APPROVED-Supervisor, Purchasing				DATE

**PART I. Complete PRIOR to performance of contractual services.**

Name

Phone Number

Street

City, State,

Agrees to perform on  the following services for the College of DuPage:

DATE (S)

The development of an apprenticeship interface so that qualified students who took the Project Hire Ed Seminar class can see what apprenticeships are in demand for our community's workforce. The apprenticeship board will allow employers to advertise their current apprenticeship openings to students in real time. The site will also manage all of the openings and keep them current for students.

If additional space is needed, please continue description of services on separate pages and attach to this form.

The sum of \$  will be paid to the independent contractor upon completion of the services. The contractor will be responsible for all taxes related to income from the above services. The contractor understands that he/she is self employed and must carry at his/her own cost any insurance coverage such as workers compensation, medical, property & liability including auto related to the above mentioned services.

This is a "work for hire" agreement. All rights to materials produced or products from services rendered are property of College of DuPage in perpetuity.

The contractor agrees to hold College of DuPage, its Trustees, officers, directors, agents, successors and assigns, harmless from and against all losses, damages, injuries, claims demands, and expenses, including attorneys' fees, which may arise during performance of this agreement.

☒ I have read Board Procedure #15-465 and have determined that the individual on this agreement meets the definition of an independent contractor.

**Kris Fay**

Digitally signed by Kris Fay  
Date: 2020.06.03 12:07:47  
-05'00'

DEPARTMENT AUTHORIZED SIGNATOR

DATE

All independent contractors must also certify below regarding the status of any educational loans as required by state law effective January 1, 1988.

(Must Check One)

☐ I certify that I am not in default on an educational loan guaranteed by the State in the amount of \$600.00 or more.

☐ I certify that I am in default on an educational loan guaranteed by the State in the amount of \$600.00 or more and I agree to make arrangements for repayment of this loan with the maker or guarantor within six months from the date of this contract.

I agree with the terms stated above and certify that I have received a copy of the contractual agreement.

SIGNATURE OF INDEPENDENT CONTRACTOR

DATE

**PART II. Complete AFTER performance of contractual services**

Authorized Signator certifies that the contractual services described in Part I above were completed satisfactorily and that it owes payment in full. (Payment is to be made only after completion of the contractual service.)

Kirk Overstreet  
COLLEGE AUTHORIZED SIGNATURE

Digitally signed by Kirk Overstreet  
Date: 2020.06.30 17:33:55 -05'00'

DATE

COUNTER SIGNATOR (OPTIONAL)

DATE

**APPROVED**  
**EUGENE REFAKES**

**07/21/2020**

\*See board policy, procedures and instructions on next page.  
(This agreement is VOID if amount exceeds \$5,000.00)

## **Independent Contractors**

### **I. Board Policy #15-465**

#### **Employee vs. Independent Contractor**

The Board recognizes the need for and will compensate for personal services in accordance with the following criteria:

1. Individuals who offer their services to the public as a normal part of their business will be considered independent contractors.
2. Any person who is already an employee of the college cannot also be considered an independent contractor by the College of DuPage except for payments under intellectual property rights (Board Policy #15-195).
3. All other individuals under the direction of the college and paid by the college will be hired as employees through established procedures and paid through the payroll system.

### **II. Board Procedure for Policy #15-465**

Agreements with independent contractors for services of \$5,000 or less will be arranged through use of an Independent Contractor Agreement. The Independent Contractor Agreement also serves as a requisition and requires proper budget accounts and approvals.

Agreements with independent contractors in excess of \$5,000 will be arranged through the use of an individualized contractual agreement. The development of the contract will be through the office of the Vice President of Administrative Affairs. A purchase order requisition must accompany the contractual agreement.

Only one payment is to be made for independent contractor services. This single payment will be made only after the completion of the contractual services.

Agreements with regular college employees for additional compensated services will be arranged through the appropriate college offices through the payroll system except for payments under intellectual property rights (Board Policy #15-195).

### **III. Instructions For Completion of Independent Contractor Agreement**

#### **A. PRIOR to Performance of Services**

Complete Part I of the Agreement:

1. The attached FORM W-9 must be fully completed, signed, dated and returned with the Independent Contract Form in order for payment to be made.
2. Be sure that all applicable parts of the form are filled in; Obtain authorizations.
3. Always provide contractor with a copy of the agreement.

**Wait to distribute other copies until after completion of Part II.**

Payment will not be made unless contractor's original signature in ink appears on the agreement. Payment is to be made only after completion of the contractual service.

#### **B. AFTER Performance of Services**

Complete Part II of the Agreement:

1. College Authorized Signator must sign to indicate department's acknowledgement of satisfactory completion of contractual services.
2. Submit form to Purchasing Department, which will then begin processing and will forward to Accounts Payable for payment.
3. Independent contractors whose annual total payments equal or exceed \$600 in a calendar year or as directed by the Internal Revenue Service will be issued a Form 1099-MISC showing this total. A copy to the 1099-MISC will be forwarded to the Federal Government as required.

# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

Print or type.

Enter  
the  
requester's  
name  
and  
address  
on line 1.

Enter  
the  
requester's  
name  
and  
address  
on line 2.

3.  
4.

5.  
6.  
7.

8.  
9.

10.  
11.  
12.

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

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

proceeds)

- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*



By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

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

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

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

Also see *Special rules for partnerships*, earlier.

## What is FATCA Reporting?

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

## Updating Your Information

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

## Penalties

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

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



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

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

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note: ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

### Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

### Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

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

### Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

#### Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <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 reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note:** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

## Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

## Line 6

Enter your city, state, and ZIP code.

## Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

**Note:** See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.SSA.gov](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. Go to [www.irs.gov/Forms](http://www.irs.gov/Forms) to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to [www.irs.gov/OrderForms](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

## Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.**

You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

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

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

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

<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*, earlier.

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

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

**Secure Your Tax Records From Identity Theft**

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

**Protect yourself from suspicious emails or phishing schemes.**

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

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

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

-----  
From: cruseb199@cod.edu  
Sent: Tue Jul 21 20:28:39 CDT 2020  
To: invoicing@cod.edu  
CC:  
Subject: F [REDACTED]  
-----

**From:** Virgilio, David <virgiliod@cod.edu>  
**Sent:** Tuesday, July 21, 2020 4:48 PM  
**To:** Hayley, Robert <hayleyr@cod.edu>; Miller, Monica <millermo@cod.edu>; Budget <budget@cod.edu>; Cruse, Bethany <cruseb199@cod.edu>  
**Subject:** [REDACTED]

Thanks Bob,

Bethany, please see Bob's approval below to pay this in FY21 to the account number which has no budget.

Monica, please forward a copy to Bobby Marek and give him a head's up that he should be looking out for this one to include in his FY20 journal entries.

Thanks!

**David P. Virgilio, C.P.A.**  
**Interim Controller / Assistant Financial Controller – Financial Affairs**  
College of DuPage – Glen Ellyn, IL  
phone 630.942.3028 – fax 630.942.2297

**Check out the Financial Affairs Team Site** [Here](#)

**From:** Hayley, Robert <hayleyr@cod.edu>  
**Sent:** Tuesday, July 21, 2020 4:38 PM  
**To:** Virgilio, David <virgiliod@cod.edu>; Miller, Monica <millermo@cod.edu>; Budget <budget@cod.edu>  
**Subject:** R [REDACTED]

Yes, if the costs have already been incurred I'm comfortable moving forward with an AP override.

Approved,  
Bob

Get Outlook for iOS

---

**From:** Virgilio, David <virgiliod@cod.edu>  
**Sent:** Tuesday, July 21, 2020 4:32 PM  
**To:** Miller, Monica; Budget; Hayley, Robert  
**Subject:** [REDACTED]

This GL number has no budget in FY21... if Bob allows AP to override and pay this invoice to this GL account in FY21, Monica, you could then make sure Bobby Marek is aware of this, and he will post a journal entry to move the cost back into FY20.

Bob, let me know if you're ok proceeding with this route...

Thanks!

Thanks!

**David P. Virgilio, C.P.A.**  
**Interim Controller / Assistant Financial Controller – Financial Affairs**  
**College of DuPage – Glen Ellyn, IL**  
phone 630.942.3028 – fax 630.942.2297

**Check out the Financial Affairs Team Site** [Here](#)

**From:** Miller, Monica <millermo@cod.edu>  
**Sent:** Tuesday, July 21, 2020 4:13 PM  
**To:** Budget <budget@cod.edu>; Virgilio, David <virgiliod@cod.edu>  
**Subject:** f [REDACTED]

Hi,

I am unsure who can help me with this. Can you please let me know?

Monica

**From:** Cruse, Bethany <cruseb199@cod.edu>  
**Sent:** Tuesday, July 21, 2020 4:11 PM  
**To:** Miller, Monica <millermo@cod.edu>  
**Subject:** RE: [REDACTED]

Hello Monica,

This was approved today but I am receiving an over budget error. I am unable to charge FY20 since it is now closed. Please contact budget dept if further research is necessary or if override is needed.





Thanks

Bethany Cruse  
AP Lead  
College Of DuPage  
630-942-4294

**From:** Miller, Monica <millermo@cod.edu>  
**Sent:** Wednesday, July 15, 2020 9:48 AM  
**To:** Cruse, Bethany <cruseb199@cod.edu>  
**Subject:** [REDACTED]

Bethany,

Thank you for the confirmation.

Have a good day.

Monica

**From:** Cruse, Bethany <cruseb199@cod.edu>  
**Sent:** Wednesday, July 15, 2020 9:34 AM  
**To:** Miller, Monica <millermo@cod.edu>  
**Subject:** [REDACTED]

Hi Monica,  
I was out on vacation the week of 6/29-7/3 but it appears that this IC was received and sent to Eugene for approval, I see it in his que. After he approves we will finish processing and it will pick up on the next payment run, she is ACH so we process those weekly.

Thanks

Bethany Cruse  
AP Lead  
College Of DuPage

**From:** Miller, Monica <millermo@cod.edu>  
**Sent:** Tuesday, July 14, 2020 3:44 PM  
**To:** Cruse, Bethany <cruseb199@cod.edu>  
**Subject:** FW: [REDACTED]

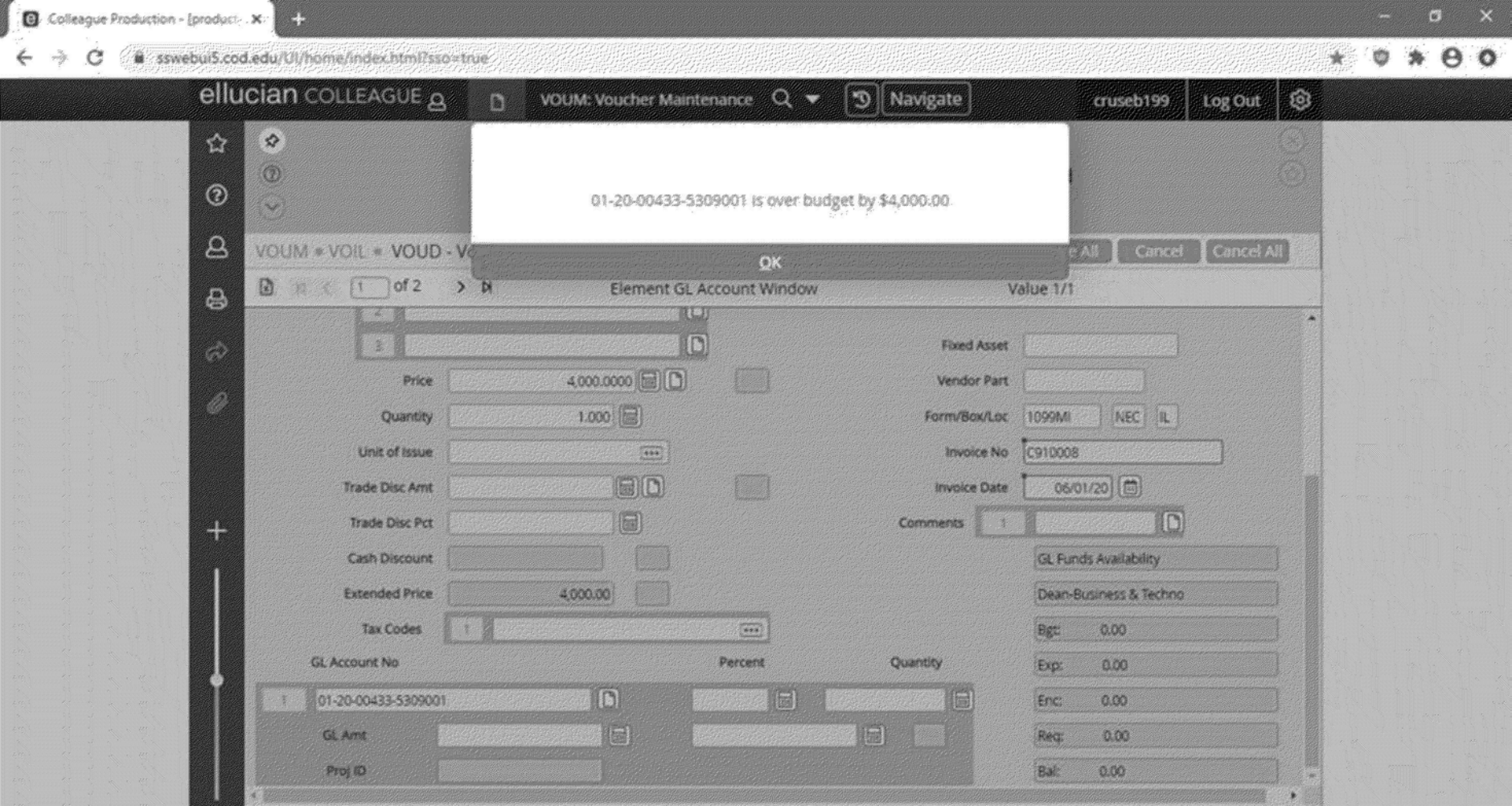
Hi Bethany,

I hope you are doing well.

[REDACTED]

Thank you.

Monica



01-20-00433-5309001 is over budget by \$4,000.00

VOUM \* VOIL \* VOUD - VO

OK

Cancel All

Cancel

Cancel All

1 of 2

Element GL Account Window

Value 1/1

Price

4,000.0000

Quantity

1.000

Unit of Issue

Trade Disc Amt

Trade Disc Pct

Cash Discount

Extended Price

Tax Codes

Fixed Asset

Vendor Part

Form/Box/Loc

1099MI

NEC

IL

Invoice No

C910008

Invoice Date

06/01/20

Comments

1

GL Funds Availability

Dean-Business & Techno

Bgt: 0.00

Exp: 0.00

Enc: 0.00

Req: 0.00

Bal: 0.00

GL Account No

Percent

Quantity

01-20-00433-5309001

GL Amt

Proj ID