

FOR MEDALLION OWNERS/AGENTS

NEW YORK CITY TAXI IMPROVEMENT FUND PROGRAM INSTRUCTIONS

- In order to receive your Taxi Improvement Fund (TIF) payments, you must submit:
 1. **Signed, dated, and notarized Authorization Form (included)**
 2. **City of New York Substitute W-9 Form (included)**
 3. **Letter from your Financial Institution**

Instructions for completing the Authorization Form

- The information provided in both Section A and B of the Authorization Form must belong to the person or entity completing this form. Please complete in legible, block print letters.
 - Medallion Owners: If you are completing this form, only fill out the boxes labeled **Medallion Owner** in Section A.
 - Agents: If you are completing this form, only fill out the boxes labeled **Agent** in Section A.
- Both Medallion Owners and Agents must put down their **Email Address** for future correspondence.
- Both Medallion Owners and Agents must also complete the **Mini-fleet Medallion Number** boxes if applicable.
- Include your First and Last Name, or Legal Entity Name. If Medallion Owner/Agent is an Individual/Sole Proprietor, please print your **First and Last Name**. If Medallion Owner/Agent is another Legal Business Entity (Corporation, Partnership, LLC, etc.) please print the **Legal Entity Name**. This information must match your TLC records in order for you to be enrolled and receive any payments.
- Agents must indicate their **Agent Number** on the space provided.
- Medallion Numbers must be indicated in both pages on the space provided.
- The **Name, Account Number, and Routing Number** in Section B must match the information in the Letter from your Financial Institution.
- Indicate whether your account is either **Savings or Checking** and if it is either **Personal or Business**.
- **Page 1 must be notarized**

Instructions for completing the City of New York Substitute W-9 Form

- Since these payments may be taxable income, a City of New York Substitute W-9 form is required. Please complete and return the attached City of New York Substitute W-9 form.
- Do not use Form W-9 from the IRS. You must use the Substitute W-9 Form from the City of New York
- The information in **Part I: Vendor Information 1. Legal Business Name** must match the information in Section B of the Owner Authorization Form.
- **3. Entity Type** must also be filled out accordingly.
- The information in **Part II: Taxpayer Identification Number & Taxpayer Identification Type** and **Part III: Vendor Address**) must match the information in TLC records in order for you to receive any payments.
- **V: Certification** must also be filled out accordingly and signed.

Instructions for submitting a Letter from your Financial Institution

- You must submit an official, typewritten letter from your Financial Institution verifying the banking information you have provided in Section B. This typed letter must include the following information:
 - Account Name
 - Medallion Number
 - Taxpayer Identification Number
 - Account Type (Savings/Checking and Personal/Business)
 - Account Number
 - Routing Number

- The information in this letter must match the information provided in Section B and the City of New York Substitute W-9 Form.

Return the **Owner Authorization Form, City of New York Substitute W-9 Form and your Financial Institution Letter** to the address below. Incomplete or illegible forms will require resubmission and will result in delayed payments.

Please mail your completed Program Authorization, Letter from Financial Institution, and City of New York Substitute W-9 to

Taxi Improvement Fund: Owner
P.O. Box 419282
Boston, MA 02241-9282

Note: Receiving these funds will result in the issuance of a 1099-Miscellaneous Income form to you for the year in which you received the payment. If you have any questions, contact your accountant or other tax professional for information and guidance. Also, your accessible vehicle may also qualify you for a New York State tax credit of up to \$10,000 per vehicle. Further information about this can found at: <http://www.tax.ny.gov/pit/credits/taxicabs.htm>

The primary mode of correspondence for this program will be email.
If you have any questions, please email us at TIF@tlc.nyc.gov

For additional information on the TIF Program, please visit our website at www.nyc.gov/TIF.

OWNERS

I. Owner Agent (Check One)

Medallion Owner (Print First Name)

MI

Medallion Owner (Print Last Name)

Medallion Owner Legal Entity Name (Corporation, Partnership LLC, etc)

OR

Agent (Print First Name)

Agent (Print Last Name)

Agent Legal Entity Name (Corporation, Partnership LLC, etc)

Agent Number

Medallion Owner/Agent Email Address

of medallion (Medallion Number), acknowledge that by placing into service an Accessible Taxicab as required under section 58-50 of Title 35 of the Rules of the City of New York, I may receive a one-time Accessible Taxicab Hack-up payment from the New York Taxi and Limousine Commission ("TLC") for the purchase of an Accessible Taxicab and may also receive periodic operational payments following each tri-annual inspection during the four-year period that I am required to keep an Accessible Taxicab in service as required by TLC rules. Each such payment will be made to the checking or savings account ("Account") designated by me below.

I, hereby confirm my authority, as an authorized signer on the Account to issue this instruction to credit and debit, via the Automated Clearinghouse, the Account. I authorize the TLC to deposit, via Automated Clearinghouse credit entry, all payments due to me under Section 58-50 of the Rules of the City of New York to the Account and to initiate, as necessary, Automated Clearinghouse debit entries to adjust any Automated Clearinghouse credit (i) made in error, (ii) deposited for an incorrect amount, or (iii) that is a duplicate of a correct payment. The TLC will make a reasonable effort to communicate with me to notify me of a debit entry that will be made to the Account.

I understand that this authorization will remain in effect until a written instruction, properly executed by me, authorizing cancellation is submitted to the TLC at: NYC Taxi & Limousine Commission, ATTN: TIF Program, 33 Beaver Street, 22nd Floor New York, NY 10004

By: _____ (Authorized Signature) Date: _____

STATE OF NEW YORK)
) ss.:
COUNTY OF)

On this _____ day of _____, 20____, before me personally came _____, to me known and known to me to be the _____ of _____, the person described in and which executed the foregoing instrument; and he/she acknowledged to me that he/she executed the same for the purposes therein mentioned.

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

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



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

Part I: Vendor Information

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

2. If you use DBA, please list below:

3. Entity Type (Check one only):
- | | | | | | |
|---|---|---|--|--|---------------------------------|
| <input type="checkbox"/> Non-Profit Corporation | <input type="checkbox"/> Corporation/ LLC | <input type="checkbox"/> Government | <input type="checkbox"/> City of New York Employee | <input type="checkbox"/> Individual/ Sole Proprietor | <input type="checkbox"/> Trust |
| <input type="checkbox"/> Joint Venture | <input type="checkbox"/> Partnership/ LLC | <input type="checkbox"/> Single Member LLC (Individual) | <input type="checkbox"/> Resident/Non-Resident Alien | <input type="checkbox"/> Non-United States Business Entity | <input type="checkbox"/> Estate |

Part II: Taxpayer Identification Number & Taxpayer Identification Type

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

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2. Taxpayer Identification Type (check appropriate box):

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

Part III: Vendor Addresses

1. 1099 Address:	Number, Street, and Apartment or Suite Number	City, State, and Nine Digit Zip Code or Country
2. Account Administrator Address:	Number, Street, and Apartment or Suite Number	City, State, and Nine Digit Zip Code or Country
3. Billing, Ordering & Payment Address:	Number, Street, and Apartment or Suite Number	City, State, and Nine Digit Zip Code or Country

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

Exemption Code for Backup Withholding _____

Exemption Code for FATCA Reporting _____

Part V: Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct Taxpayer Identification Number, and
- I am not subject to Backup Withholding because: (a) I am exempt from Backup Withholding, or (b) I have not been notified by the IRS that I am subject to Backup Withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to Backup Withholding, and
- I am a US citizen or other US person, and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

Sign

Here:

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

FOR SUBMITTING AGENCY USE ONLY

Submitting Agency Code: _____	Contact Person: _____
Contact's E-Mail Address: _____	Telephone Number: () _____
Payee/Vendor Code: _____	_____

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

The City of New York Substitute Form W-9 Instructions

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

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

Part I: Vendor Information

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

Part II: Taxpayer Identification Number and Taxpayer Identification Type

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

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

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

Part III: Vendor Addresses

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

Part IV: Backup Withholding and FATCA Exemptions

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

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

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

Code 1: An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

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

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

**The City of New York
Substitute Form W-9 Instructions**

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

FATCA Exemption Codes: The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. ***If you are only submitting this form for an account you hold in the United States, leave this field blank.***

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

- Code A:** An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- Code B:** The United States or any of its agencies or instrumentalities
- Code C:** A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- Code D:** A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- Code E:** A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- Code F:** A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- Code G:** A real estate investment trust
- Code H:** A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- Code I:** A common trust fund as defined in section 584(a)
- Code J:** A bank as defined in section 581
- Code K:** A broker
- Code L:** A trust exempt from tax under section 664 or described in section 4947(a)(1)
- Code M:** A tax exempt trust under a section 403(b) plan or section 457(g) plan

Part V: Certification

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

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

BANK LETTER EXAMPLE

FOR ILLUSTRATIVE PURPOSES ONLY

Depending on your specific bank, the language and format of the letter may vary as per your situation. Contact and discuss with your bank for more specific information about "Bank Account Verification Letter".



EG Bank

100 Bank Street
New York, NY 10000

Re: Bank Account Verification

Jane Doe
33 Beaver Street, 22nd Floor
New York, NY 10004

Medallion Number: 6X89
Tax Identification Number: 987654321

Account Type: Business Checking
Account Name: Jane Doe
Account Number: 000123456789
Routing Number: 123456789

To Whom It May Concern:

This letter serves as verification that the customer named above has a personal/ business checking/savings account with EG Bank.