

RIVERSIDE WATER & SEWER DISTRICT
10460 Highway 12****Orofino, Idaho 83544
Telephone: (208) 476-3613****Fax: (208) 476-7473
E-Mail: riversidewater@verizon.net

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**DEPARTMENT OF
WATER RESOURCES**

November 8, 2007

To Our Vendors:

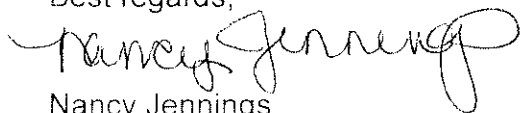
The Riverside Independent Water District and the Riverside Sewer District have been two separate entities since their creation in the late 1960's. This past summer, the patrons of both districts elected to merge the two districts into one district which will be called Riverside Water & Sewer District. The two separate entities will close their books on November 30, 2007.

The merger of the two districts will be effective December 1, 2007. The Employer Identification Number for Riverside Water & Sewer District will be 61-1541317. We are requesting that you change any accounts that we have with you to reflect the merged districts. Should you have two accounts for the two separate entities, please close one of them and change the information to reflect the merger.

We have enclosed a new W-9 along with a new ST-101 Form reflecting the continued tax exempt status for the government entity.

The merger will not affect any staff changes. Thank you for your cooperation in this matter, should you have any questions, please feel free to contact us at 208-476-3613.

Best regards,



Nancy Jennings
Administrator
Secretary/Treasurer

*P.D. 8-05-85-11153
modified to and 2-26-08
/ss*



Tracy Lubke
Administrative Assistant
Deputy Secretary/Treasurer

Enclosures

ST 101

ST00621
04-26-04

Idaho State Tax Commission

SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code
			Orofino	ID	83544

1. **Buying for Resale.** I will sell, rent or lease the goods I am buying in the regular course of my business.

a. Primary nature of business _____ Describe products sold/leased/rented _____

- b. Check the block that applies:
- ☐ Idaho registered retailer, seller's permit number _____
- ☐ Wholesale only, no retail sales (required - see instructions)
- ☐ Out-of-state retailer, no Idaho business presence

2. **Producer Exemptions.** I will put the goods purchased to an exempt use in the business indicated below.

Check the block that applies and complete the required information.

- ☐ Logging Exemption
- ☐ Broadcasting Exemption
- ☐ Publishing Free Newspapers
- ☐ Production Exemption - check one: ☐ Farming ☐ Ranching ☐ Manufacturing ☐ Processing ☐ Fabricating ☐ Mining

List the products you produce: _____

3. **Exempt Buyer.** All purchases are exempt. Check the block that applies.

- | | | | |
|--|---|---|---|
| ☐ American Indian Tribe | ☐ Emergency Medical Service Agency | ☒ Idaho Government Entity | ☐ State/Federal Credit Union |
| ☐ American Red Cross | ☐ Federal Government | ☐ Nonprofit Canal Company | ☐ Qualifying Health Organization |
| ☐ Amtrak | ☐ Forest Protective Association | ☐ Nonprofit Hospital | ☐ Volunteer Fire Department |
| ☐ Blind Services Foundation, Inc. | ☐ Idaho Community Action Agency | ☐ Nonprofit School | |
| ☐ Center for Independent Living | ☐ Idaho Foodbank Warehouse, Inc. | ☐ Senior Citizen Center | |

4. **Contractor Exemptions.** This exemption claim applies to the following invoice, purchase order, or job number.

- a. Invoice, purchase order or job number to which this claim applies _____
- b. City and state where job is located _____
- c. Project owner name _____
- d. This exempt project is: (check appropriate box)
- ☐ In a non taxing state. (Only materials that become part of the real property qualify.)
- ☐ An agricultural irrigation project.
- ☐ For production equipment owned by a producer who qualifies for the production exemption.

5. **Other Exempt Goods and Buyers** (see instructions).

- | | |
|---|---|
| ☐ Aircraft used to transport passengers or freight for hire | ☐ Other goods or entity exempt by law under the following statute _____ |
| ☐ Aircraft purchased by nonresident for out-of-state use | (required - see instructions) |
| ☐ American Indian buyer holding Tribal I.D. No. _____. The goods must be delivered within the boundaries of the reservation. | ☐ Pollution control equipment required by law |
| ☐ Church buying goods for food bank or to sell meals to members | ☐ Qualifying medical items to be administered/distributed by a licensed practitioner |
| ☐ Food bank or soup kitchen buying food or food service goods | ☐ Research and development goods for use at INEEL |
| ☐ Heating fuel and other utilities | ☐ Snow making or grooming equipment, or aerial tramway component |
| ☐ Livestock sold at a public livestock market | |

Buyer: Read and sign. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Buyer's Signature	Title
Nancy K. Jennings	Sec/Treasurer/Administrator
Buyer's Federal EIN or Buyer's License No. and State of Issue	Date
01-1541317	11-08-07

Attention Seller: Each of the exemptions a customer may claim on this form has special rules (see instructions on back). It is your responsibility to learn the rules and charge tax to any customers and on any goods that do not qualify for a claimed exemption and are taxable as a matter of law. You may accept this certificate from the buyer prior to the time of sale, at the time of sale, or at any reasonable time after the sale to document the exemption claim.

- | | |
|-------------------------------------|---|
| * This form may be reproduced. | * This form is valid only if all information is complete. |
| * The seller must retain this form. | * See instructions on back. |

**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)

Riverside Water & Sewer District

Business name, if different from above

Check appropriate box: ☐ Individual/sole proprietor ☐ Corporation ☐ Partnership

☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☒ Exempt
payee

Address (number, street, and apt. or suite no.)

10460 Highway 12

City, state, and ZIP code

Orofino, ID 83544

Requester's name and address (optional)

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 Line 1 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

or

Employer identification number

61-1541317

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

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).

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 4.

Sign
Here

Signature of
U.S. person ▶

Nancy H. Jennings

Date ▶ 11-08-07

General Instructions

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

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, 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.

Note. If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,