



Welcome to the MSU, Mankato Wells Fargo Purchasing Card Program

If your purchasing card has not been activated:

Call 1-800-535-6807

Unique identifier: last four digits of MSU Tech ID

Access Wells Fargo P Card Expense reporting:

<https://www.wellsfargo.com>

Click "commercial tab"

"Sign On" to Commercial Electronic Office Portal

Company ID: **Mim630**

Name: _____

User ID: _____

Temporary Password _____

Your Role(s) on the purchasing card program is:

Ex: Cardholder/Reconciler/Approver

You have been assigned:

Merchant code template: (See website) ex: MSU101 _____

Object Code template: ex: Basic _____

Cost Center Template: ex: 400002 _____

Credit Limits: _____

Per Transaction / Monthly Limit

Default cost Center: _____

Your Approver is: _____

Your Reconciler is: _____

All purchasing card reconciliations must be signed and dated with receipts, special expense and prior approvals attached. Forward to approver. Approver reviews, signs, dates and forwards all to Helen Wenner- Purchasing card program administrator- 236 Wigley Admin by the required due date.

Questions- contact Minnesota State University, Mankato Program

Administrator- Helen.wenner@mnsu.edu or 507-389-2269

MCC GL Mapping Template- What object codes they see - can only be assigned to one
MCC Template controls what type of merchants they can purchase from -can be assigned to more than one
Cross Valadation table- Table that controls what cost centers you see by department pick

MCC GL Mapping Templates

Master List	Descriptions	Master- All	Basic	Basic + catering	Basic + Individual travel	Basic, Ind Travel & catering	Basic & student activities	Basic, student activities & Ind Travel	Basic + Student Activities + Dorm cards	Library Cards	Athletics & Team Travel
		MCC codes	Basic	BC	BIT	BITC	BS	BSIT	BSC	Dorm cards	Library
Template shortcut names											
1110	Advertising	1110	1110	1110	1110	1110	1110	1110	1110	1110	1110
1260	Maintenance Contracts	1260	1260	1260	1260	1260	1260	1260	1260		1260
1280	Repairs-other	1280	1280	1280	1280	1280	1280	1280	1280		1280
1460	Printing-other	1460	1460	1460	1460	1460	1460	1460	1460	1460	1460
1730	Software license/purchase/maintenance	1730	1730	1730	1730	1730	1730	1730	1730		1730
1755	On-Line Subscriptions/System Access fee	1755	1755	1755	1755	1755	1755	1755	1755	1755	1755
1850	Sodexo Catering-Special expense needed	1850		1850		1850		1850	1850	1850	1850
1870	Purchased services-other	1870	1870	1870	1870	1870	1870	1870	1870	1870	1870
2120	Car Rental Taxi/in state	2120			2120	2120		2120			2120
2122	Registration fee- in state	2122			2122	2122		2122			2122
2130	Hotel room & taxes in state	2130			2130	2130		2130			2130
2220	Airfare/car rental/Taxi out state	2220			2220	2220		2220			2220
2222	Registration fee- out state	2222			2222	2222		2222			2222
2230	Hotel room & taxes out state	2230			2230	2230		2230			2230
2710	Student Acitivity expenses	2710					2710	2710	2710		2710
2720	Student Travel expenses	2720					2720	2720	2720		2720
2870	Memberships	2870	2870	2870	2870	2870	2870	2870	2870		2870
2891	License Fees, Permits & Fixed Fees	2891	2891	2891	2891	2891	2891	2891	2891		2891
3000	Supplies, Materials, Subscriptions	3000	3000	3000	3000	3000	3000	3000	3000		3000
3210	Library books	3210								3210	
3211	Library Audio/Video Materials	3211								3211	
3212	Library Subscriptions	3212								3212	

The codes following have been individually assigned below

- 3000 (to all other codes) 3000
- 2220 (to all airfare)
- 2230 (to all hotels)

All MCC codes were loaded with object code 3000,2220 or 2230 based on their template
EX: The cardholder will have to change object code if the expense is not 3000,2220 or 2230.
Cardholder will be provided the codes they can change to, based on the MCC/GL Mapping template they are assigned.

	Master	Basic	BC	BIT	BITC	BS	BSIT	BSC	Dorm cards	Library	Athletics
				MSU 101&		MSU 101&		MSU 101&			
		MSU 110	MSU 110	MSU 110		MSU 110		MSU 110			
		MSU 120	MSU 120	MSU 120	MSU 101& MSU	MSU 120	MSU 101& MSU	MSU 120			Master or
		MSU 130	MSU 130	MSU 130	110 MSU 120	MSU 130	110 MSU 120	MSU 130			MSU 101 &
Suggested MCC Template assignment for coordinating GL mapping Template	MSU 100	MSU140	MSU140	MSU140	MSU 130 MSU140	MSU140	MSU 130 MSU140	MSU140	MSU 150	MSU100	MSU 130






MSU, Mankato P Card Electronic Statement Processing Dates

Sample Template

July-08						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
August-08						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
September-08						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
October-08						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
November-08						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
December-08						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

January-09						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
February-09						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
March-09						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
April-09						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
May-09						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
June-09						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Key

-  CCER Cycle End
-  4 Reminder Period
-  2 Grace Period
-  5 Final Approval Period
-  2 Download Period



Minnesota State University, Mankato Purchasing Card Cardholder Agreement

_____ (cardholder name)

Minnesota State University, Mankato is pleased to present you with an MSU Purchasing card. It represents Minnesota State University, Mankato's confidence in you as a responsible state employee of this institution, entrusted to safeguard and protect Minnesota State University Mankato assets. The card is provided to you based on your need to purchase items on behalf of the university. As the cardholder, I hereby acknowledge receipt of a purchasing card issued through Wells Fargo. The card number is _____. As a cardholder, I agree to the following conditions regarding my use of the Minnesota State University Purchasing card.

Therefore, it is agreed that the following terms and provisions will be adhered to when using the purchasing card.

1. A purchasing card can be issued in the Employee's name and or Program. Only the Employee assigned to the card is authorized to use that card. The Employee shall be responsible for keeping the card in a secured location to prevent unauthorized use.
2. A maximum per transaction limit of \$_____ has been established. Multiple purchases of the same product from the same vendor on the same day that total more than the maximum per transaction limit are not permitted (Pyramiding).
3. Purchases shall be permitted for items pertaining to your department/ business program needs. This can include: materials and supplies, memberships, subscriptions, rentals, advertising and minor repairs. With the necessary prior approvals by your department, cardholder airfare, conference registration fees and actual hotel room/lodging expense may be permitted for the cardholder. **No purchasing of individual meals-restaurants-food.**
4. **Purchasing of high theft or sensitive items, such as desktops, notebook and laptop computers, cameras, must have written prior approval from Business Services comptroller.** These types of items must be inventoried and tagged as an MSU asset regardless of price, prior to being circulated. They must also meet the minimum MSU technology standards for continued support of the item. Contact the purchasing card administrator via e-mail or phone.
5. The following purchases using this card are not permitted: individual meals-restaurants-food, alcoholic beverages (bars, nightclubs, liquor stores, taverns), tobacco and tobacco products, weapons of any kind, fuel/gas, entertainment, tips, personal service providers. This list is non inclusive.
6. The Employee may purchase goods either in person at the vendor's place of business, by telephone or via the web. Prior approvals must be obtained for all special expense items.
7. The Employee will request a copy of the vendor's sales receipt or cash register slip if over the counter, or a packing list on shipped orders as well as the credit card slip. The Employee's individual purchasing card number must be given for all orders processed, and specific delivery

MSU, Mankato P Card Sign on Quick Reference Guide

At the end of each p-card billing statement period, you will be notified via email that it is time to review your p-card statement. You will have 5 days (Sat-Wed) to finalize and approve your statement from notification. If you miss the deadline, your statement will need to be completed by your assigned approver.

To access Wells Fargo Commercial Card Expense Reporting site:

Using any windows-based computer, launch your Web browser (Internet Explorer) and go to <https://www.wellsfargo.com>, click on **Commercial Tab**,

Enter the COMPANY ID MIM630 , your USER ID _____, and your Temporary password _____.

1. The first time you log in you will need to change your password (it must be at least 6 digits alpha and numeric).
2. Then you will need to click the "I Agree" button at the bottom of the online terms page.
3. Fill out a personal profile- be careful about the responses you enter-they have to match the questions.

This will bring you to a screen-click on "Commercial Card Expense Reporting" located under "My Services" on the CEO home page.

If your log-in is successful, you will see the Commercial Card Expense Reporting Statement Review

The Commercial Card Expense Reporting (CCER) service

WELLS
FARGO

Quick reference — Cardholder

Specific to Minnesota State Mankato:
Revised 12/27/2010

Accessing the Commercial Card Expense Reporting (CCER) service

1. Sign on to the *Commercial Electronic Office*[®] (CEO[®]) portal at the following address.
<https://wellsoffice.wellsfargo.com/portal/signon/index.jsp>
2. If this is your first time signing on to the CEO portal, follow the steps to create a new password, edit your profile, and provide answers to the secret questions.
3. Once you successfully sign on to the CEO portal, select **Commercial Card Expense Reporting** under **My Services**. A separate browser window opens and displays the CCER service.

Exiting the CCER service

To exit the CCER service, click **Close** at the upper right corner of the window.

Switching roles

If you have more than one role, your roles are listed above the navigation bar. To switch to a different role, click on the link for the role.

To Contact Program Administrator:
Helen Wenner
WA236, 507-389-2269
helen.wenner@mnsu.edu

Managing statements

Reviewing a statement

At the end of a statement period, you will be notified by email that it is time to review your statement.

Note *The options available depend on the options selected by your company and privileges assigned to your profile.*

To review a statement

1. Do one of the following:
 - To view an open statement (a statement not yet closed by the Program Administrator), select **Manage Statements > Review Open Statements** in the navigation bar.
 - To view charges for the current statement period, select **Manage Statements > View Cycle-to-Date** in the navigation bar.
 - To view a closed statement, select **Manage Statements > View Previous Statements** in the navigation bar.
2. If you are reviewing an open statement or a previous statement, select the statement and click **View**.
If you are reviewing cycle-to-date charges and have multiple cards, select a card from the list.
3. When reviewing a statement, you can:
 - Click **View Receipt Images** (only displayed if images are available) to display images of receipts for charges in the statement.
 - Click "Print Version" in upper right hand corner and then click Print again to print the statement
4. When reviewing cycle-to-date charges or charges for an open statement, you can do the following:

Task

Split a charge. Do this to:

Assign amounts to different G/L codes, custom fields, or units.

Together we'll go far



Reviewing a statement (continued)


Task

Reclassify charges. Do this to change G/L codes or custom fields assigned to charges.

Enter a description for a charge.

Mark a charge as receipt attached.

You can also:

- Click a merchant link to view merchant details.
- Click the  icon (if shown) to display custom fields (data unique to your company, such as a project ID or department code).

When reviewing a previous statement, you can:

- Add or edit descriptions (available up to 60 days after the end of the statement period).
 - Mark a charge as receipt attached (available up to 60 days after the end of the statement period).
 - Click a merchant link to view merchant details.
5. For cycle-to-date charges or a previous statement, click **Save** to save any changes.

For an open statement, do one of the following:

- To save your changes and keep the statement open, click **Save**.
- If you have reviewed all charges, input all information, and made all changes to the statement, you can click **Statement Reviewed** to save your changes and close the statement.

Note Once you click **Statement Reviewed**, you can no longer modify the statement.


When you click **Statement Reviewed**, the system sends an email to let the approver know that the statement is ready for approval.


Note To save your changes, you must click **Save** or **Statement Reviewed**. Otherwise, your changes are not saved when you exit the statement.

Splitting a charge

1. To split a charge, check the box for the charge and click **Split** or, if you have reclassify privileges, **Split & Reclassify**.

To modify information for a split charge, click the **View Split** link in the **G/L Code** or **Split** column.


2. On the Charges – Split and Reclassify page:
 - Use **Split Type** to indicate whether to specify the split by amount or percentage.
 - To create additional splits, click **Add a Split**.
 - If there are more than two splits and you want to delete a split, click the  icon at the upper right for the split.
 - To delete all splits, click **Delete** at the bottom of the page.
3. Enter information for each split.

Amount / Percentage	Enter the amount or percentage for each split. Apply amounts/percentages to the splits until the amount/percentage remaining (shown at the bottom of the page) is zero.	
Split data fields	Complete as needed. If displayed, you can click the  icon to select an entry.	G/L Code & Cost Center
Split Description	Enter a description for the split.	

4. When finished, click **Save**.

Reclassifying a charge

1. Check the box for one or more charges. Click **Reclassify**.
2. Enter information for each charge.

Receipt Attached	Check the box if you are submitting a receipt for the charge.	
Data fields	Complete as needed. If displayed, you can click the  icon to select an entry.	Cost Center & GL Code
Description	Enter a description for the charge.	
Detailed	To apply the description from the first charge to the other charges, click Apply to All .	

3. If there are additional charges to reclassify, use the **Save & Previous** and **Save & Next** buttons to view all charges. When finished with all charges, click **Save**.

Requesting a copy of a transaction receipt

To request a copy of a transaction receipt, contact the merchant directly. If you are unable to obtain a copy of the receipt from the merchant, contact your program administrator.

Do not request a copy as your company may be charged for copy requests.

Disputing a Charge

Contact your program administrator for assistance. Do Not dispute online. It will automatically de-activate the card.

Marking transactions as receipt attached

You can indicate that you are submitting a receipt for a charge the following ways:

- Checking the **Receipt Attached** box in the list of charges.
- When reclassifying a charge.


Printing a cover sheet for receipts.

1. Select **Manage Statements > Review Open Statements or Manage Statements > View Previous Statements** in the navigation bar.
2. Select a statement.
3. Click **Print Version**, a screen will pop-up click; **Print**
4. After printing the cover sheet, attach original receipts, prior approvals and sticker.
5. Take a photocopy for your records.
6. Route Originals to Approver for signature.
7. Approver routes to:
Business Services, WA236
Attn: Helen Wenner

Generating reports

Requesting a Transaction report

1. Select **Reports > Create Transaction Report** in the navigation bar.
2. Enter report criteria.

Card Number	If you have multiple cards, select a card from the list (or All).
Date Type	Select Transaction Date to include transactions based on the date they occurred. Select Posting Date to include transactions based on the date they post to the card account.
Date Range	To list a single date, enter the date in the left field. To enter a range of dates, use both fields. Click the  icon to select a date, or enter a date as MM/DD/YYYY.
Amount Range	To limit transactions by amount, specify a start amount, end amount, or both. Use the operator lists to specify how to apply an amount. For example, select >= as the start amount operator to include transactions with an amount greater than or equal to the amount you enter. To include only transactions with a specific amount: <ul style="list-style-type: none">• Select = as the start amount operator.• Enter a start amount.• Leave the end amount field blank. When entering an amount: <ul style="list-style-type: none">• Do not include a dollar sign.• If you do not include a decimal point, the amount is assumed to be whole dollars. For example, 100 is assumed to be \$100.00.
G/L Status	Specify whether to include open transactions, closed transactions, or both (All).

3. Click **Submit**. The system sends you an email when the report is ready.

Accessing Transaction reports

1. Select **Reports > Transaction Summary** in the navigation bar.
2. The system lists reports you have requested within the last six weeks. For each report, you can do one of the following:

View & Print	Click to display the report in a separate window. Click Print to print the report.
Download Excel	Click to download the report in Microsoft Excel format.

Viewing declined charges

1. Select **Reports > View Declines** in the navigation bar.
2. Declined charges are displayed.
If you have multiple cards, you can list declines for another card by selecting a different card from the list and clicking **Select Card**.

Viewing/editing user information

Editing your personal profile

1. Select **User Information > Personal Profile** in the navigation bar.
2. Most of the information in your profile is for display only. You can use the following fields.

Card Number	If you have multiple cards, select a card from the list.
User Information	You can make changes to the name and email fields.
Available Credit	Click to redisplay the page with the current available credit amount.

3. After making any changes, click **Save**.



MasterCard

Purchasing Card Program

Policy and Procedures Manual

7/1/2008

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Introduction

Welcome to the Minnesota State Univeristy, Mankato MasterCard Purchasing Card Program!

The purpose of the Purchasing Card Program is to provide an alternative way to purchase that can streamline and simplify the requisitioning, purchasing and payment process for various business commodities and services. The Program is designed to enhance accountability and reduce the paperwork of procurement procedures such as purchase orders, check requests and expense reimbursements. The goal of the Program is to:

- reduce the cost of processing small dollar purchases (less than \$5000)
- receive faster delivery of required merchandise
- simplify the payment process
- provide greater efficiencies to the purchasing process
- provide cardholders with empowerment to choose!

This reference guide will provide you with the particulars of the Program, including general guidelines, reconciling and record keeping procedures, and customer service information. It is important to read the following information carefully, as you will be responsible for adhering to these established policies and procedures.

As with any new process, it is difficult to anticipate every question or issue that may arise. The pilot phase is intended to surface procedures, issues or hurdles that may be encountered in using your Card. Your feedback will give us an opportunity to refine our policies and procedures.

If you have any additional questions, please contact Helen Wenner:

236 Wigley Administration

Location

(507)-389-2269

Phone Number

General Guidelines

Who can request a card:

MSU State employees who purchase for their departments, travel frequently on MSU, Mankato business, or take groups of students on trips. To obtain a P-Card, an application form must be completed and approved by your manager. Before issuing the card, the employee must sign a memorandum of agreement and attend training.

Card Issuance: Beginning 2008- Pilot Project)

You have been selected to participate in our *Minnesota State University, Mankato Purchasing Card on-line program*. Your Manager has submitted a 'Cardholder Application' for you that will empower you to make purchases for your department or cost center. The purpose of our *Minnesota State University, Mankato Purchasing Card* is to simplify the purchasing process and broaden your opportunities to purchase various types of items. (Appendix I)

As a cardholder, you will be asked to sign a 'Cardholder Agreement' form. By signing the agreement form, you agree to adhere to the guidelines established in this manual. **Most importantly, you are the responsible person entitled to use the card and the card is not to be used for any type of personal use.** As each Purchasing card is linked to a specific individual and set of cost centers, the card cannot be transferred from one employee to another. (Appendix II)

After training and upon receipt of your *Minnesota State University, Mankato Purchasing Card*, you will need to activate the account by calling the toll-free number printed on the card. For verification purposes, you will be asked to provide a piece of information, such as your MSU tech ID (as shown on your Mavcard). Although the card will be issued in your name, your personal credit history will not affect your ability to obtain a card. Minnesota State University, Mankato is responsible for payment of all purchases.

Account Maintenance:

If there's a need to change any information regarding your account, such as mailing address or expense accounting code, please contact Helen Wenner. (Appendix III)

Card Usage:

The Purchasing Card can be used at any merchant who accepts MasterCard, except as Minnesota State University, Mankato otherwise directs. It may be used for in-store purchases as well as phone, Internet, fax, or mail orders. There is no special terminal or equipment needed by the MasterCard merchant to process a purchasing card transaction.

When using the purchasing card at a merchant, please retain a detail receipt for your records to be submitted with your activity statement. For phone, Internet, fax and mail orders, please instruct the merchant to send a receipt along with your order. This receipt must be retained for your records and attached to your activity statement.

Preferred Vendors vs. Vendors Not Accepting MasterCard:

Please refer to Appendix IV for a listing of our preferred vendors. Whenever possible, please be sure to use these vendors.

Not all of our suppliers will accept MasterCard. If you have a vendor who does not accept MasterCard, please contact Business Services. Our administrator will work with Wells Fargo Bank to communicate our desire, and the benefits, of accepting MasterCard. It will be to our benefit, and the success of the program, if as many suppliers as possible are MasterCard merchants.

Limitations and Restrictions:

Your Manager has assigned a credit limit to your card. There may also be a single transaction limit placed on your card, which means your card will be declined if you attempt to purchase more than this set amount at one time. If you believe the single transaction limit will inhibit optimum usage of the Program, please discuss this with your Manager.

In addition to the single transaction limit, every cardholder has a total monthly dollar limit assigned to his/her account. As limitations vary by cardholder, please discuss the limit with your respective Manager. If you believe your monthly limit to be insufficient for your requirements, and your Manager agrees, your Manager must contact Helen Wenner to have your limit(s) increased.

The Wells Fargo Bank MasterCard Multi Card Program also allows for Merchant Category blocking. If a particular Merchant Category is blocked (e.g., jewelry stores), and you attempt to use your card at such a merchant, your purchase will be declined. Management has made an effort to ensure that the vendors/suppliers used during the normal course of business are not restricted. If your card is refused at a merchant where you believe it should have been accepted you should contact Helen Wenner at (507) 389-2269 to determine the reason for refusal. Depending on the result of your inquiry, the Purchasing Card Administrator may modify the restrictions on your use of the Multi Card.

IMPORTANT: All requests for changes in limitations and restrictions must be made through the Purchasing Card Administrator. Wells Fargo Bank will change existing cardholder restrictions only after a written request is received from the Purchasing Card Administrator.

Lost or Stolen Cards: - 1-800-932-0036

You are responsible for the security of your card and any purchases made on your account. If you believe you have lost your card or that it has been stolen, immediately report this information to Wells Fargo Bank Customer Service on **800-932-0036**. Immediately after reporting to Customer Service, you must inform your Purchasing Card Administrator. It is extremely important to act promptly in the event of a lost or stolen card to avoid company liability for fraudulent transactions.

As with a personal charge card, you will no longer be able to use the account number after notifying the bank. Your Program Administrator will request the issuance of a replacement card from Wells Fargo Bank.

Authorized Purchases

The Wells Fargo Bank MasterCard Multi Card Program is intended for Supplies, repair, operating and other low value purchases needed during the course of business. If your job requires you to travel, you may also have travel capabilities with your card. Check with your Manager for this capability. These purchases may include:

Standard Usage: (items less than \$4999)

- Office supplies and forms
- Advertising
- Printing
- Books, subscriptions and memberships
- Computer supplies, e.g., software and maintenance agreements
- Professional membership dues and registrations
- Hardware tools, spare parts
- Various retail stores
- Miscellaneous items, e.g., videotapes

Travel Allowances: (with Manager approval)

- Hotel/lodging expense only (no incidentals, no food)
- Car Rental/Taxi
- Airfare
- Student Travel expenses

Unauthorized Purchases

- Items for personal use
- Any single transaction over \$4999 (no pyramiding)
- Stock items available through our storeroom or through approved ordering systems or programs
- Capital goods (check with purchasing department)
- Leased equipment
- Items for non-college or non-university purposes
- Meals, Food and Beverage Purchases
- Cash or Cash Advances
- Alcoholic Beverages
- Weapons of any kind
- Entertainment
- Recreation

As with any company purchase, the card is not to be used for any product, service or with any merchant considered being inappropriate for company funds.

Failure to comply with the above guidelines for authorized purchases under the Minnesota State University, Mankato Purchasing Card Program may result in cancellation of your card privileges, and possible disciplinary action.

Reconciling and Payment

Unlike personal credit cards, the Wells Fargo Bank MasterCard Multi Card Program is handled as an MSU, Mankato liability card. Your personal credit history has not been taken into account when a card has been issued in your name.

You will be requested to complete a bi-weekly activity report and expense statement online. The statement will reflect the transaction date, supplier/merchant name and the total amount of each purchase.

You are responsible for the following:

- Retaining all receipts for items purchased with your card.
- Verifying statement accuracy
- Ensuring all transactions posted are legitimate purchases made by you on behalf of the company.
- Forwarding the reconciled activity report on to your manager/approver in a timely manner.

Receipt Retention:

It is the responsibility of the cardholder to obtain from the vendor detail receipts for all purchases placed on the purchasing card. Also, all special expense and/or prior approval forms completed, approved and attached to the reconciliation. For orders placed via phone, internet, fax or mail, you must request a receipt, detailing merchandise price, freight, etc. be included with the goods mailed/shipped.

As purchasing card records will be audited bi-weekly, it is essential to adhere to the above record keeping guidelines in a timely manner.

Reconciliation of Purchases:

It is your responsibility, immediately upon receipt of your activity statement, to check your statement for accuracy and to ensure all the transactions posted are legitimate transactions made by yourself. You must select the correct cost center(s) and object code(s) to post your transactions to. If everything is in order, sign the statement, attach associated receipts, prior approvals and/or special expense approval forms (if applicable) and forward it to your manager for review and approval. If you should find an error on your receipt, please contact our program administrator immediately.

All transactions will be posted to the cost center and object codes provided. If your reconciliation is not submitted in a timely manner, transactions will be posted to a default department cost center provided to us at the time of your application. At that point, movement of these transactions will need to be approved by your manager.

Disputed or Fraudulent Charges:

If there is a discrepancy on your statement, it is imperative that the issue is addressed immediately! Depending on the type of discrepancy, you will need to contact either the merchant or your Program Administrator to resolve the disputed transaction.

If you believe the merchant has charged you incorrectly or there is an outstanding quality or service issue, you must first contact the merchant and try to resolve the error or problem. If you are able to resolve the matter directly with the merchant, and the error involved an overcharge, a credit adjustment should be requested and will appear on your next statement.

If the merchant disagrees that an adjustment is necessary, immediately contact your Program Administrator who will work with Wells Fargo to resolve the dispute. Wells Fargo Bank will request complete details of the dispute in writing in order to research the item in question. The details of the disputed transaction should be reported on company letterhead or on the Wells Fargo Bank Dispute Form (refer to Appendix V).

Wells Fargo Bank must receive any charge dispute within 60 days of the transaction date. While pending resolution, Wells Fargo Bank will credit the company's account for the amount of the disputed transaction. Although Wells Fargo Bank acts as the arbitrator in any dispute, you should never assume that a dispute would be resolved in your favor.

A fraudulent charge, i.e., a charge which was not initiated by you, must be reported immediately to your Purchasing Card Administrator. Prompt reporting of any such charge will help to prevent Minnesota State University, Mankato from being held responsible. A Declaration of Forgery or Unauthorized Use form has been included with this package to facilitate notification of any such transactions (Appendix VI).

Tax Exempt

- We are a tax-exempt entity and as a result are not required to pay 'sales tax' on goods and supplies. Please notify the merchant as you are making the purchase of your tax-exempt ID number and make a diligent effort to be sure they do not charge the sales tax. Paying sales tax will reduce the amount of dollars your department has available to spend, so please make every effort to monitor tax charges. MSU, Mankato tax exempt number is listed on your purchasing card.

Common Questions and Concerns

- **Are there any restrictions associated with the use of my Card?**

Yes, in addition to our company policy stating the type of products you can buy other controls and limits may be placed on your card

Including:

- a monthly dollar limit
- a “per transaction” dollar limit
- “blocked” merchant categories

- **How will I know if I have exceeded my monthly limit?**

You should maintain a log of your purchases to keep a running total of your expenditures. Once you have reached your limit within a given month, your card will not be accepted for additional purchases. To determine your outstanding balance at a given time, you may call the toll-free Wells Fargo Bank Customer Service number on the back of your card. The limit resets on the 1st of every month.

- **What should I do if a supplier does not accept the Wells Fargo Bank Multi Card?**

Please contact your Purchasing Card Administrator and provide him/her with the supplier’s name, address and phone number.

- **Who at Minnesota State University, Mankato may I talk to if I have questions going forward?**

We have designated the following individual as Purchasing Card Administrator (PCA). Helen Wenner, 236 Wigley Admin. (507) 389-2269. The Purchasing Card Administrator should be contacted for any questions you have regarding limits, usage and other issues. In her absence, please contact Steven W Smith (389-5022), Deborah Sinning (389-5019)

Helen.wenner@mnsu.edu Steven.smith@mnsu.edu Deborah.Sinning@mnsu.edu

Only the Purchasing Card Administrator has the authority to change any existing information or restrictions to a cardholder’s account.

- **What should I do if I have a problem associated with something I bought with my Purchasing Card?**

Please refer to the “Disputed or Fraudulent Charges” section of this guide for Complete details. It is extremely important that you address these items immediately.

- **Once I receive the card, can I begin using it immediately?**

Once you receive your card, you will be instructed to call Wells Fargo Bank's toll-free number and provide certain information (e.g., MSU Tech Id (on your MSU Mavcard) or other meaningful data) to activate the card. This procedure ensures a secure card issuance process and helps to prevent fraud.

- **What should I do if my card is lost or stolen?**

It is extremely important to call Wells Fargo Bank's Customer Service toll-free number immediately in the event your card is lost or stolen. You must also notify your Purchasing Card Administrator.

- **Can another employee utilize my card for purchases?**

Each Purchasing Card will be embossed with the individual employee's name. The employee is responsible for the proper use of his/her card. *At no time should another individual utilize your Purchasing Card without your personal approval.*

- **Can the Purchasing Card be used out the United States?**

Yes, the Wells Fargo Bank Multi Card is accepted worldwide. Purchases can be made in any currency and billed in U.S. Dollars. The currency, as well as the foreign exchange rate utilized, is stated for each transaction on your statement.

- **What should I do if I need to change my monthly or single purchase limits?**

Please contact your Purchasing Card Administrator.

- **What do I do if I can't find my receipt?**

Receipts are required for each transaction. They should be attached to your statement review, routed to your approver for signature and then forwarded to Business Services, WA236.

How to obtain a receipt:

(do one of the following)

Secure a receipt at the time that the order is received

For on-line orders, print a "confirmation" for Shopping cart

Ask the vendor for a duplicate receipt

- **Is there anything else that is important for me to know?**

Before you make a purchase, be sure that the item is authorized by your manager and that there is available budget to sufficiently cover the purchase.

Always provide business purpose with complete descriptions- Example

Luncheon meeting 12/12/08 with Debra Jones of ABC Co to discuss laboratory supply contract. **NOT JUST “LUNCH”**

Travel to USDA conference in Bloomington MN 12/18/08, **NOT** just “mileage”

Hotel in Miami Florida for NACUBO conference 1/5-01/08/08 for Jon Smith. **NOT** just “lodging”.



Request to Incur Special Expenses

Prior Approval Required- All Funding Sources

CS1407

Definition: Special expenses are expenses incurred in connection with work-related responsibilities or official functions not generally supported with public funds. Special expenses are further defined in MNSCU board procedure 5.20.1 found at www.mnscu.edu/board/procedure/520p1.html. **Special expense payments may be made only if a "Request to Incur Special Expenses" is approved and attached to the payment/reimbursement document.**

Policy: Except in emergency situations, approval is required before any special expense is incurred and before commitments involving special expense are made. Requests received after the event or too late to provide a proper review must include an explanation why the request was not provided in a timely manner.

Employee Name or Group _____ Mail Code _____ Phone # _____

Requesting Department _____ Mail Code _____ Phone # _____

Expenses Not Covered: Refreshments or meals for routine staff meetings; private club memberships; alcoholic beverages; entertainment; employee parties (including holiday parties) and weapons of any kind.

Approval is requested for the following: (check all that apply)

A. Special Expense: MnSCU Board Policy (see next page for corresponding numbers as indicated below):

- Food/meals/non-alcoholic refreshments (when not in travel status): **1,2,4,5,6,7,9,10(B),11(b)**
- Registration and tuition fees over \$1,000 per participant **3**
- Lodging when not in travel status: **8(a,b,c)**
- Non-cash/non-negotiable items of nominal value **11**

B. Other Expense Justifications providing further documentation or clarification

Full name of conference, meeting, organization, event, etc.	Location of event	Date(s) & Times of event

Explain the business purpose and how it furthers the mission of your unit/department.

Funding source: Cost Center account# (s) _____	\$ Amt _____	
	\$ Amt _____	
Itemization of costs: Description and estimated \$ amounts for each		Pymt method (ck all that apply)
		PO# or CAO35# <input type="checkbox"/>
		Purchasing Card <input type="checkbox"/>
		Emp Exp report <input type="checkbox"/>

List the anticipated number of attendees from the following groups:
 State employees _____; non-state employees _____; students/grad assts _____

Department approvals:

I certify I have read the MNSCU board procedure 5.20.1 regarding special expenses and confirm the above expenses comply with this policy.	Approved for amount not to Exceed: \$ _____
Requestor Name (print) _____ Signature _____ Phone _____ Date _____	Not Approved Because:
Department Chair/Unit director (print) _____ Signature _____ Phone _____ Date _____	
Dean/VP (print) _____ Signature _____ Phone _____ Date _____	

<http://www.mnscu.edu/board/procedure/520p1.html>

The following expenses are covered where the benefits of the employee's attendance or participation will accrue primarily to the state:

1. Full cost of a meal when it is part of the structured agenda of a conference, workshop, seminar, or meeting which the chancellor or president has authorized the employee to attend, whether or not the employee is in travel status.
2. Meals and related expenses, or non-alcoholic refreshments and food served when conducting business with citizens; members of boards, commissions, task forces, or workgroups; foreign, federal, state, or local governmental officials and/or employees.
3. Registration and tuition fees for conferences, seminars, workshops, or education courses. Education courses provided through a tuition waiver are not special expenses. Prior approval is required only if the cost exceeds \$1,000 per participant.
4. Non-alcoholic refreshments and food for system, board, college or university sponsored meetings, receptions for speakers, performers, and commencements; conferences; workshops; and other similar system, board, college or university sponsored meetings or activities that have predominantly non-state employees.
5. Non-alcoholic refreshments, food and other conference costs for system, board, college or university sponsored events where registration fees are charged and the majority of the participants are non-state employees.
6. Non-alcoholic refreshments and food for meetings that consist primarily of state employees when the non-alcoholic refreshments and/food are an integral part of the event and are necessary to sustain the flow of the meeting and to retain captive audience and meet one of the following criteria:
 - a.) a meeting with participants from many geographic locations where the majority of the participants are in travel status
 - b.) a department-wide or division-wide annual/quarter/semester staff meeting for all employees
 - c.) a department or division senior management planning or organizational meeting
 - d.) a department, division, college, university, system or office of the chancellor wide meeting regarding a topic(s) with department, division, college, university, system or office of the chancellor wide impact
 - e.) a structured training session, available to employees generally and conducted by persons outside the Minnesota State College and University System, provided it has been approved by the college, university or office of the chancellor.With the exception of Board of Trustees meetings, campus visits, and other official functions, including but not limited to committee meetings, the above meetings shall be scheduled to minimize the inclusion of meals.
7. Non-alcoholic refreshments and food may be provided during official meetings or other functions of the Board of Trustees.
8. Lodging if an employee is not in travel status:
 - a.) when weather conditions or other unforeseen occurrences warrant lodging;
 - b.) when college, university or office of the chancellor business or contract negotiations prevent the employee from returning home; or
 - c.) when the chancellor or president authorized overnight participation in an approved event. Authorization should be based on the benefit of such participation to the Minnesota State Colleges and Universities.
9. Expense reimbursement for lodging, travel, and meals for one attendant for an employee with a disability that requires daily assistance in performing various personal tasks or who has special mobility needs.
10. Expenses as follows for employees assigned to work at the State Fair:
 - a.) Fees and admission to the fairgrounds;
 - b.) One meal during each shift of fewer than ten hours or two meals during each shift of ten hours or more, subject to the meal allowances for in-state travel collective bargaining agreements or compensation plans;
 - c.) Taxi fare for employees with a disability who are unable to drive or use other means of public transportation between their normal work station and the fairgrounds.
11. Expenses as follow for individual employee and board member awards and system, board, college, and university recognition events:
 - a.) Awards for individual or group achievements, which are limited to non-cash/non-negotiable items of nominal value as, provided for under IRS guidelines. Items of nominal value are those that have no market or retail value such as promotional or advertising items.
 - b.) Up to 100% food and non-alcoholic refreshment reimbursement for employees being recognized at annual employee recognition events. Reimbursement for travel in accordance with System Procedure 5.19.3. Reimbursement for alcoholic beverages is prohibited.

A member of the Minnesota State Colleges and Universities System. Minnesota State University, Mankato is an Affirmative Action/Equal Opportunity University.

This document is available in alternative formats to individuals with disabilities by calling Business Services at 507-389-5069 (V), 800-627-3529 or 711 (MRS/TTY).

Minnesota State University, Mankato
Authorization to Purchase Commodities by Credit Card
MasterCard

I hereby authorize Mr./Ms. _____ to purchase materials and/or supply items from your place of business up to a total amount of \$ _____ per purchase and charge the amounts due to Minnesota State University, Mankato MasterCard Account Number _____, subject to the requirements as outlined below:

1. The credit limit for this card is \$ _____ per transaction. Multiple purchases of the same product from the same vendor on the same day that total more than \$ _____ are not permitted.
2. A MasterCard charge slip, sales receipt, cash register slip if over the counter, and/ or a packing list must be provided to the authorized individual for all purchases.
3. The individual authorized must sign the charge slip for all purchases.

Cost Center No. _____

Card Expiration Date _____

Date: _____

Signature of Cardholder
authorizing individual to charge

Signature of Individual

Minnesota State University, Mankato
Authorization to Purchase Commodities by Credit Card
MasterCard

I hereby authorize Mr./Ms. _____ to purchase materials and/or supply items from your place of business up to a total amount of \$ _____ per purchase and charge the amounts due to Minnesota State University, Mankato MasterCard Account Number _____, subject to the requirements as outlined below:

1. The credit limit for this card is \$ _____ per transaction. Multiple purchases of the same product from the same vendor on the same day that total more than \$ _____ are not permitted.
2. A MasterCard charge slip, sales receipt, cash register slip if over the counter, and/or a packing list must be provided to the authorized individual for all purchases.
3. The individual authorized must sign the charge slip for all purchases.

Date: _____

Signature of Cardholder
authorizing individual to charge

Signature of Individual
authorized to charge

Minnesota State Colleges and Universities
Minnesota State University, Mankato
Card Holder Dispute form



This form needs to be completed if there is any discrepancy between your records and the weekly statement of activity for your card.
Submit this form with your individual Transaction Log and bi-weekly Statement.
Contact Minnesota State University, Mankato Business Office if you need assistance with this form.

Card Holder Name: _____
Last First Middle

Office Telephone Number: _____
Ext.

Merchant Name: _____

Date of Disputed Transaction: _____

Amount of Dispute: _____

Dispute Type: (please Indicate)

- | | |
|--------------------------|-----------------------------|
| _____ Incorrect Charge | _____ Credit Not Received |
| _____ Duplicate Charge | _____ Replacement Not Given |
| _____ Erroneous Charge | _____ Other |
| _____ Fraudulent Charge* | |

Explanation of Dispute:

***MAKE SURE THAT YOUR CARD HAS BEEN CANCELLED TO PREVENT FURTHER CHARGES**

Merchant's Response:
(Cardholder must contact the merchant and note the date, name of contact, and response.)

Card Holders Signature: _____ **Date:** _____

RETURN COMPLETE FORM ALONG WITH COPIES OF RELATED SUPPORT DOCUMENTATION TO:
Minnesota State University, Mankato, Business Office
Attn: Helen Wenner 236 Wigley Administration

*A member of the Minnesota State Colleges and Universities System. Minnesota State University, Mankato is an Affirmative Action/Equal Opportunity University.
This document is available in alternative formats to individuals with disabilities by calling Business Services at 507-389-5069 (V), 800-627-3529 or 711 (MRS/TTY).*

Minnesota State Colleges and Universities
Minnesota State University, Mankato
Card Holder Change/Maintenance Form



Cardholder Name: _____
Last 6 Digits of Credit Card Number: _____
Date _____

Type of Request:

- | | |
|--|----------------------------------|
| _____ Cancel Card | _____ Card Holder Name Change* |
| _____ Default Cost Center Change | _____ Address Change |
| _____ Department Change** | _____ Telephone Number Change |
| _____ Budget Change | _____ Department Contract Change |
| _____ Single Transaction Limit Change | _____ Merchant Blocking Change |
| _____ Number of Purchases Allowed Change | |

_____ Cancel Card as recommended by Credit Card Program Administrator (Requires Helen Wenner's approval and signature)

*WILL RESULT IN CANCELATION OF CARD AND ISSUANCE OF A NEW CARD WITH UPDATED INFORMATION

**WILL RESULT IN CANCELATION OF CARD, A NEW APPLICATION FROM MUST BE SUBMITTED.

I understand this information will be shared with the issuing bank

Card Holder's Signature: _____ Date: _____
Not required for cancellation at the recommendation of Program Administrator

Supervisor's Signature: _____ Date: _____
Not required for cancellation at the recommendation of Program Administrator

Program Administrator's Signature: _____ Date: _____

RETURN COMPLETED REQUEST TO:

Minnesota State University, Mankato, Business Office WA 236
Attn: Helen Wenner

Purchasing Card Application Form

Website: mnsu.edu/busoff/purchasingcard/

Please complete all sections and submit to :

Business Services, Purchasing Card Administrator, 236 Wigley Admin Attn: Helen Wenner



Cardholder Information:

Cardholder Name: _____
Last First Middle Initial

Position & Title: _____

MSU Tech ID: _____ Telephone (ext): _____
(found on MavCard)

Office Address: _____ Office Fax Number: _____
Building Code & Room #

Email Address: _____

Department and Cost Center Information:

Division: _____

Department Name: _____

Default Cost Center: _____ (cost center to be charged if reconciliation not complete by posting date)

Requested per transaction limit: _____ (\$1 to \$4999) no pyramiding allowed--read policies when card is received)

Requested Monthly Limit: _____ (need to remain within your department budget)

List of Cost Center Numbers to be utilized:

Cost Center Number	Cost Center Title
_____	_____
Cost Center Number	Cost Center Title
_____	_____
Cost Center Number	Cost Center Title
_____	_____
Cost Center Number	Cost Center Title
_____	_____

(Attach additional sheet for other additional cost centers)

Types of purchases to be made:

Check all that apply:

- Office supplies/tools/parts/minor repairs
- Equipment less than \$9999
- Advertising/ Memberships/ Subscriptions
- Software/ Maintenance agreements
- Cardholder Airfare/ registration expenses
- Athletic or Acad Program Student GroupTravel
- Other (such as catering with special expense approval)

General Card Information:

Reconciler (if other than cardholder): _____
Last First Middle Initial MSU Tech ID #

Reconciler Email Address: _____ Phone: _____

Supervisor/Approver of Cardholder: _____
Last First Middle Initial MSU Tech ID #

Supervisor/Approver Email Address: _____ Phone: _____

As the cardholder I understand I am required to adhere to all Minnesota State University, Mankato purchasing policies and procedures applicable to the use of the card. The Supervisor and Approver signatures are approving the purchasing card issuance and agree to fulfill the requirements of an approver.

Cardholder Signature: _____ Date: _____

Supervisor/Approver Signature _____ Date: _____

Other Information: (to be completed by Purchasing card administrator- Business Services)

MCC Template's Assigned (circle one):
 MSU100, MSU101, MSU110, MSU120, MSU130, MSU140, MSU150 _____
 Cross Valadation Table:(CCER Dept#- Field 4 ISRS) _____
 Date card ordered: _____
 Date training completed and card disbursed: _____

Obj Code Template (circle one):
 Master, Basic, BC, BIT, BITC, BS, BSIT, BSC, Dorm Cards, Athletic _____
 Hierarchy-(CCER Unit #-Field 2 ISRS) _____
 Date Card received _____
 Card # _____
 Exp date: _____ 3 digits _____

MINNESOTA · REVENUE

Certificate of Exemption

ST3

Purchaser: Complete this certificate and **give it to the seller.**

Seller: If this certificate is not fully completed, you must charge sales tax. Keep this certificate as part of your records.

This is a blanket certificate, unless one of the boxes below is checked, and remains in force as long as the purchaser continues making purchases, or until otherwise cancelled by the purchaser.

Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____

If you are a contractor and have a purchasing agent agreement with an exempt organization, check the box to make multiple purchases for a specific job. Enter the exempt entity name and specific project:

Exempt entity name _____ Project description _____

Type or print	Name of purchaser Minnesota State Colleges and Universities - Minnesota State University, Mankato			
	Business address Wells Fargo Place, 30 7th Street E., Suite 350		City St. Paul	State MN
			Zip code 55101	
	Purchaser's tax ID number		State of issue	Country of issue
	If no tax ID number, enter one of the following:	FEIN 41-1687554	Driver's license number/State issued ID number state of issue _____ number _____	
Name of seller from whom you are purchasing, leasing or renting				
Seller's address		City	State	Zip code

Type of business. Circle the number that describes your business.

Type of business	01 Accommodation and food services	11 Transportation and warehousing
	02 Agricultural, forestry, fishing, hunting	12 Utilities
	03 Construction	13 Wholesale trade
	04 Finance and insurance	14 Business services
	05 Information, publishing and communications	15 Professional services
	06 Manufacturing	16 Education and health-care services
	07 Mining	17 Nonprofit organization
	08 Real estate	18 Government
	09 Rental and leasing	19 Not a business (explain) _____
	10 Retail trade	20 Other (explain) _____

Reason for exemption. Circle the letter that identifies the reason for the exemption.

Reason for exemption	A Federal government (department) _____	I Agricultural production
	B Specific government exemption (from list on back) _____	J Industrial production/manufacturing
	C Tribal government (name) _____	K Direct pay authorization
	D Foreign diplomat # _____	L Multiple purchases exemption for computer software MPI exemption is no longer valid, repealed March 8, 2008
	E Charitable organization # _____	M Direct mail
	F Educational organization # N/A	N Other (enter number from back page) _____
	G Religious organization # _____	O Percentage exemption
	H Resale	<input type="checkbox"/> Advertising (enter percentage) _____ %
		<input type="checkbox"/> Utilities (enter percentage) _____ %

Sign here I declare that the information on this certificate is correct and complete to the best of my knowledge and belief. (PENALTY: If you try to evade paying sales tax by using an exemption certificate for items or services that will be used for purposes other than those being claimed, you may be fined \$100 under Minnesota law for each transaction for which the certificate is used.)

Signature of authorized purchaser <i>Steve W. Smith</i>	Print name here Steve W. Smith	Title Comptroller	Date 11.18.2010
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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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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 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

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 ▶	Date ▶
------------------	----------------------------	--------

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,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

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

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” line.

Limited liability company (LLC). Check the “Limited liability company” box only and enter the appropriate code for the tax classification (“D” for disregarded entity, “C” for corporation, “P” for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner’s name on the “Name” line. Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

Other entities. Enter your business name as shown on required 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” line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the “Exempt payee” box in the line following the business name, sign and date the form.

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.

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

The following payees 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, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

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 www.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, 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 domestic 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, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 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 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.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

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
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second 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. 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.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.