# Mahomet Parks & Recreation Department Independent Contractor Handbook

A Guide for Contract Instructors



Questions/Comments: 217-586-6025 or visit www.mahometrecreation.com

#### **Our Philosophy and Mission**

#### MISSION STATEMENT

The mission of Mahomet Recreation is to improve the quality of life for all participants by meeting he need of the community through the provision of safe, excellent, recreational and leisure-time activities.

#### **SPORTSMANSHIP**

We promote good sportsmanship, which is a combination of fair play, respect and consideration for opponents, spectators, teammates, coaches and officials.

#### **HEALTHY RECREATION**

Our programs are designed to provide healthy recreation and to keep winning in perspective in an environment where participants can have fun while developing their physical skills and emotional maturity levels.

#### **RESPONSIVENESS**

Mahomet Recreation regularly evaluates community needs and responds by offering programs that are desired.

#### **EQUAL ACCESS**

All citizens are encouraged to participate in our affordable programs regardless of their skill levels, gender, race, socio-economic status, or any other factor that is not in conflict with our mission.

#### **DID YOU KNOW?**

Did you know that we're a fee base program? Fee base programs do not receive tax dollars. We are a Department of the Village Administration, unlike Park Districts; we rely only upon participant fees and donations from the community. Park District fees are lower because they receive tax dollars to support and fund programs. However, we're proud that our fees are very competitive with area Park Districts!

#### So You Have an Idea...

The Village of Mahomet is always looking for motivated, energetic and personable contract instructors to teach classes which will enhance the quality of life in Mahomet. An instructor must possess strong skills in teaching, be positive, organized, have good communication skills, and demonstrate a desire to develop and promote their program.

Interested individuals wishing to instruct a class can complete the program proposal, Independent Contractor Agreement and W-9 at the end of this packet and send it to:

Village of Mahomet
Parks & Recreation Department
Attn: Denise Heiser
Email: dheiser@mahomet-il.gov

#### What is a Contract Instructor?

A contract instructor is considered an independent contractor of the Village of Mahomet. The instructor is under contract with the Village and is paid a percentage of the revenues generated (based upon resident rate).

#### Responsibilities of Contract Instructors

#### **INSTRUCT**

The instructor sets the class tone and develops the curriculum.

#### MATERIALS/EQUIPMENT

The instructor provides any related materials needed for the class. This should be considered when determining class fees.

#### **STORAGE**

The instructor must not store any class materials on site. All materials/equipment must be removed after each class.

#### **SETUP**

The instructor is responsible for any related set up required for the class.

#### **CLASSROOM CONTROL**

The Instructor is responsible for control of students. Please make sure that students do not unduly disturb other activities in the facility and that no damage is done to the room or equipment. If problems persist, please discuss the difficulties with the Department.

#### **FACILITY ACCESS**

In most cases, Mahomet Parks & Recreation will provide instructors with code access for the facility that is used. Access codes shall not be shared.

#### **INSURANCE**

In some cases additional liability insurance may be required.

#### SAFETY

- Instructors must see that children are released to their parents or another
  responsible adult. Children should not be allowed to leave the classroom unattended
  during the class session. Instructors are not to leave until all children are picked up.
  If an emergency arises and you cannot wait any longer, you should contact the
  Director of Parks and Recreation.
- Instructors should never drive students in their personal vehicles.
- Instructors should not bring pets, children or other individuals to class.

#### PROGRAM QUESTIONS

Instructors are required to provide the Department with a phone number and email address.
 Any class specific questions will be directed to the instructor.

#### CANCELLATIONS/SICKNESS

- In cases of sickness or a cancellation, instructors are responsible for contacting their participants. In extreme circumstances the Department will assist.
- It is the responsibility of the instructor to provide a qualified substitute instructor or a make-up lesson for the students. Instructor must contact the Department to determine if space and time is available for make-up classes.
- If an instructor finds it necessary to be absent for half the sessions or more, the Department should be notified and the substitute instructor should submit an application and be interviewed so that a contract can be written for the new instructor.

#### Responsibilities of Mahomet Parks & Recreation Department

- 1. Provide adequate space.
- 2. Process registrations and handle all financial transactions including instructor payments.
- 3. Promote program (see Publicity section below for more details)

#### **Administrative Policies and Expectations**

Instructors who are under contract with the Village of Mahomet Recreation Department must adhere to the following policies:

#### REGISTRATION NOTES FOR CONTRACT INSTRUCTORS

- No registrations are taken in class. All registrations should be processed by the Mahomet Parks and Recreation Department. DO NOT LET STUDENTS INTO YOUR CLASS IF THEY ARE NOT ON THE ROSTER.
- Do not take any drop-in fees unless pre-arranged and approved by the Department.
- Class rosters will be available for instructors at the building where the class is held, for the first meeting. People who are not on the roster or do not have a registration receipt are not registered and should not be allowed in the class.
- It is the responsibility of the instructor to keep an accurate tally of those students within his/her class. It is unfair to allow students who are not registered to take the time of the instructor or the space and equipment of the class away from those who are registered and paid members.
- Any Accidents/Incidents should be reported to MPRD as soon as possible (Exhibit A)

Remember, you will not be paid for students not on your roster and you are liable for them.

#### REGISTRATION POLICY

Please read the information below carefully before filling out registration form:

- \* Programs will be filled on a first come, first served basis.
- \* All programs will have a minimum and a maximum enrollment.
- \* All payments must be **PAID-IN-FULL** at time of registration.
- \* <u>Registrations</u> can be made online, by mail, or in person during regular office hours. There is an afterhour's drop box by the front door of the Mahomet Parks and Rec building. They are available 24/7. Place in an envelope and write: Attention Parks & Rec.
- \* <u>Mail in registrations</u> with registration form and full payment made out to MPRD. Mail them to: Mahomet Parks & Recreation Department, PO Box 259, Mahomet, IL 61853
- \* <u>Online registrations</u> there is a convenience fee per transaction that our payment processor charges.
- \* In most cases, Non-residents will pay an additional fee for each program for which they register.
- \* Waiting lists will be formed after a program is filled or deadline has past. There is a \$10.00 late fee accessed to those participants taken off the waiting list and have registered after the deadline date.
- \* If the program is full, your check will be returned to you and you will automatically be placed on a waiting list.
- \* We cannot accept telephone registrations for **ANY** Parks & Recreation activity.
- \* The Park & Recreation Department works hard to schedule programs at your convenience, however, under extreme conditions reserves the right to change facilities, time, dates or instructors. We do our best to notify participants of changes in advance.
- \* If a Parks & Recreation program is scheduled at a school facility, school programs have priority.
- \* Programs held in school facilities will not meet when schools are closed or cancelled.
- \* The Park & Recreation Department reserves the right to adjust any incorrect program fees that were due to printing errors.
- \* A \$10.00 service charge will be assessed for any returned check and any future registrations will need to be paid in cash.
- \* Attendance in our programs is limited to **registered participants only**.
- \* Recreation programs are designed for specific age groups. Participants must be the age or grade designated on the registration form. Birth certificates may be requested.
- \* For league programs, no outside scheduling or travel is allowed unless authorized by the Department.
- \* The Village of Mahomet and the Parks & Recreation Department assumes no responsibility for personal injury or loss of personal property for anyone attending or participating in a Parks and Recreation Department sponsored event or activity.

#### REGISTRATION DEADLINE POLICY

Because some programs require ordering uniforms, supplies, time to organize, assign field/court space and hiring additional staff based on enrollment, Registration Deadlines have been established. A "Wait List" will be established for those that have missed the registration deadline. A registration form must be filled out and turned in, <u>without payment</u>, to be placed on a wait list. When the registration is turned in, it is date and time stamped. Players on the wait list will be used to fill team vacancies <u>if</u> and <u>when</u> they occur. Players will be taken in date order off of the wait list and a \$10.00 late fee will be accessed. There is no guarantee that a child will be accepted off the wait list. Register early to avoid disappointment.

#### RESIDENT/NON-RESIDENT

The Recreation Department is not supported by Village tax dollars, however the Parks do receive a very limited amount of funding from the "Village of Mahomet" tax line item on an annual basis to help develop and maintain our park and play areas. Since the families that live within our corporate limits pay a "Village of Mahomet" tax to help our parks, the Village Board decided it was only fair that those families that live out of the corporate limits or those that do not pay the tax, help with funding to maintain our Village Parks as well. The Village of Mahomet distinguishes Residency or Non-Residency by the "Village of Mahomet" tax line and has nothing to do with the school districts or the public libraries boundaries, they set their own.

#### **CLASS MINIMUMS / MAXIMUMS**

The minimum and maximum number of participants to be allowed in a class will be established by the instructor and the Recreation Manager of Parks & Recreation. Consideration of the best number for instructional purposes, room size, and equipment available will be criteria for class numbers. Be careful not to set your minimum too high as class will be cancelled if minimum is not reached by the registration deadline. Instructors are expected to hold class if minimums are met.

#### **MARKETING**

- The Department will provide a certain amount of marketing for all classes. If time allows, a listing and description will be placed in the "Annual Program Guide."
- In most cases, we will promote it in our monthly e-newsletter distributed to nearly 4000 email addresses.
- Class listings/details will be posted on our Department website.
- We can advise or assist instructors with fsocial media promotions by arrangement. All
  promotions must include: "Mahomet Parks & Recreation Department" and our website for
  registration: www.mahometrecreation.com.
- Additional marketing done by the instructor is advisable for the success of the class, but must be approved by the Department

#### **EVALUATIONS**

MPRD will provide Instructors, by request, with program evaluations upon the conclusion of the last class. The evaluation is included in this packet under Exhibit B.

#### INSTRUCTOR PAYMENT

- Instructors receive a percentage of the fees paid by students registering for their classes. All
  registration moneys are collected and deposited by the Department.
- The payment process will begin after receipt of services, so advance payments are not possible.
- Approximately two weeks before the conclusion of the last class taught, for each individual session, the payment process will be started. The instructor will receive a check for class(es) taught from the Village of Mahomet by the time the class ends or within 4 weeks after the last class concludes.

#### **CLASS TIMES**

Once a class has begun, it may not be cancelled. This should not be changed by the instructor without approval of the Department.

#### **REFUNDS**

Never promise a student they can get their money back or make-up missed classes. Please refer all refund inquiries to the Department. In most contract classes refunds will not be available.

#### **REFUNDS POLICY**

A refund application form must be filled out and submitted to the Mahomet Parks & Recreation Department office in order to receive consideration for a refund. Forms can be downloaded from our website.

- \* We cannot accept telephone Refund Application Requests for **ANY** Parks & Recreation activity. All requests must be made by mail or in person during regular office hours.
- \* NO refunds on "league" programs once teams are set up and posted on our website.
- \* NO refunds will be given after the start of the program.
- \* NO refunds for certain special events. (i.e.; recreation trips, etc.)

All refunds are subject to a \$10 Administrative Service Fee (per registration) except under the following circumstances:

- \* Refund is initiated by the Park & Recreation Department
- \* Doctor's note is submitted with Refund Application Form prior to the start of the program The Village of Mahomet Parks & Recreation Department Director reviews all refund applications. Refunds will be submitted to the Village Board for approval. The Village Board meets on the fourth Tuesday of every month. Approved refunds will be mailed the next business day. Please allow 6 to 8 weeks for the refund application to be processed.

#### CHANGE OF ADDRESS

If there is a change of your address and/or phone number, please notify us as soon as possible. Any delay may subsequently delay your payment.



### Mahomet parks & Recreation Department Program Proposal Form

Thank you for your interest in offering your program here with the Mahomet Parks and Recreation Department. We are always striving to provide worthwhile community programs and activities. In order to allow us to better understand and market your proposal fill out the following information.

Program Title: Program Description:
Program Goals & Objectives:
Location Desired: Targeted Age Group: Duration of Program: (Days) Duration of Program: (Weeks) Dates:
Times: Minimum Participants: Maximum Participants: Suggested Fee for Residents: \$ Registration Deadline: (always set on a Tuesday) Amount of Prep Time You will Need: Amount of Clean up Time You will Need: Notes:
For Office Use Only
Fee:
Instructor Rate:
Expenses:
Expected Profit: (30%)



## Village of Mahomet Parks & Recreation CONTRACTUAL PERSONNEL AGREEMENT

#### **Please Print Legibly**

			<u>Check</u> : <u>Male</u> <u>Female</u>
Today's Date Applying for: L	eague/Position I	Birth Date мм/	DD/YY
Full Name (First, Middle, Last)	Maiden	List &	Attach Any Certifications
Home Address	Home P	hone	Cell Phone
City	State Zip Code	Mailing A	Address for Pay Check
Drivers License # Email Addi		T-Shirt Size (Choose 1)	
<u>EMER</u> Name	GENCY CONTACT	INFORMAT  Home Pr	
Relationship		Cell or W	/ork Phone
Physician's Name		Phone	
Circle Hospital Preference: Car	rle OSF		
I give my permission to the Mahomet files of Champaign County, Illinois, ar obtain any information contained in the agencies to release to the Mahomet recognize the right of the Mahomet Polifiles. I recognize that certain sources or right to withhold from me such confident I agree to be a recreation instructor/official earn over \$600.00 for the year. I authorized	nd /or other Law Enformose files regarding more Police Department in the Department to consist of the Police Department to consist of the Police and Information are conflicted sources and Informatical for the Village of Marketing States.	cement agencie. I give my performation contider, at its discretential and that atomet. I undersahomet. I undersahomet. I undersahomet.	es that are deemed necessary, and ermission to other Law Enforcement ained in their files regarding me. I etion, the information located in those Mahomet Police Department has the nere from.  stand that I will receive a 1099 form if
Employee Signature	Date		_
Director's Signature	Date		_
<u>М</u>	ahomet Police Depart	ment Use Only	······································
Mahomet Police Department Signature	 Date	Approved	 Disapproved

## Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

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

e 2.	Name (as shown on your income tax return)		
on page	Business name, if different from above		
Print or type Specific Instructions	Check appropriate box: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership ☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=pa ☐ Other (see instructions) ►	urtnership) ▶	Exempt payee
Print ic Inst	Address (number, street, and apt. or suite no.)	Requester's name and a	ddress (optional)
Specif	City, state, and ZIP code		
See	List account number(s) here (optional)		
Part	Taxpayer Identification Number (TIN)		
backu	your TIN in the appropriate box. The TIN provided must match the name given on Line 1 p withholding. For individuals, this is your social security number (SSN). However, for a re sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entity	sident	ity number
	employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> o		or
	If the account is in more than one name, see the chart on page 4 for guidelines on whose er to enter.	Employer id	entification number
Part	II Certification		·

Under penalties of perjury, I certify that:

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

**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.

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,

Form W-9 (Rev. 10-2007) Page **2** 

• 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.

Form W-9 (Rev. 10-2007) Page **3** 

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 <sup>1</sup>	Generally, exempt payees 1 through 7

See Form 1099-MISC, Miscellaneous Income, and its instructions. 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 <a href="https://www.ssa.gov">www.ssa.gov</a>. 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 <a href="https://www.irs.gov/businesses">www.irs.gov/businesses</a> 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 <a href="https://www.irs.gov">www.irs.gov</a> 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.

- 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.

Form W-9 (Rev. 10-2007) Page **4** 

- **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.

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

	For this type of account:	Give name and SSN of:
	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 <sup>2</sup>
4.	a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
	b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5.	Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
	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 <sup>4</sup>
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	The public entity

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.

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

#### **Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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.

#### **Privacy Act Notice**

program payments

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.

<sup>&</sup>lt;sup>2</sup>Circle the minor's name and furnish the minor's SSN.

<sup>&</sup>lt;sup>3</sup>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.

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

#### **Independent Contractor Agreement**

**INDEPENDENT CONTRACTOR:** It is understood that the Instructor is acting as an independent contractor and not an agent or employee of the Village of Mahomet and is therefore not eligible to lay claim to benefits from retirement, Social Security, State Unemployment Insurance, Workers Compensation, or to those benefits reserved for employees of the Village. The Instructor shall be responsible for Paying his/her own medical bills for any personal illness or injuries occurring during the term of this contract.

**SUPPLIES:** The Instructor is responsible for obtaining and supplying all materials, supplies and equipment necessary to provide the service.

Storage of personal property at any Mahomet Parks and Recreation Facility is prohibited.

**ACCIDENT/INCIDENT REPORTING:** The Instructor shall notify Mahomet Parks and Recreation at the earliest possible time of any accidents to any person or property that occur during the class, and shall submit to the Village in writing the Village provided Accident/Incident Report Form as soon as feasibly possible.

**SERVICES PROVIDED:** The Instructor agrees to provide all necessary labor to perform the following services for the Mahomet Parks and Recreation Department:

Type of Instruction Offered:	
Enrollment: Minimum	faximum
	ums will be established by Mahomet Parks and Recreation Department. by Mahomet Parks and Recreation. Participants must register through e established deadlines.
ERMS: The terms of this agreement shall commer, covering the session.	ee on theday of, through theday of
ne expense of operating class, failure of instructor to ufficient space has not been reserved to accommod he contractor will be paid only for that part of the co	stract that he/she fulfills. If the class, program or event does not take place ecause of a holiday, it is to be made up at a time selected by the
ees received. The Mahomet Parks and Recreation esident and late registration fees.	grees to pay the Instructor% of the resident rate of the registration department will retain additional revenues, including any possible non-ogram, and mailed the fourth Wednesday of the month. Payment is for
	rmless, defend and indemnify the Village of Mahomet, its officers, ns, demands, losses and actions for injury to and/or death of person damagen Instructors performance of this contract.
<b>EPORTING OF INCOME:</b> It shall be the responsibone for the Village of Mahomet to the State and Fe	ty of the Instructor to properly report all monies earned as a result of work eral Governments.
lahomet Parks & Recreation Director Signature	Independent Contractor Signature

Date

Date

## Village of Mahomet Parks and Recreation



P.O. Box 259 - Mahomet, IL 61853 Office Phone (217) 586-6025 Fax (217) 586-5696

## Key/Code Agreement

	ons to whom Mahomet Park and Recreation key(s) and keypad codes are issued must below when picking up key(s) and issued a code.		
	, acknowledge receipt of the key(s)/code(s) and agree to me full responsibility for the security and proper use of keys/codes issued to me. Upon ving a key(s)/code I agree that I:		
a.	will not lend or otherwise permit key(s)/code(s) to be used by any other person;		
b.	. will not duplicate or alter the key(s) and will not allow others to do so;		
C.	will report the loss or theft of key(s) within 24 hours;		
d.	will return issued key(s) that are no longer needed to the Department who authorized issuance of the key(s);		
e.	will return issued key(s) to Mahomet Parks and Recreation upon retirement or termination of employment;		
f.	will hand deliver key(s) being returned and will not send keys through the U.S. mail;		
g.	will use key(s)/code(s) issued to gain access only to the assigned work area to conduct business; and,		
h.	will ensure the door(s) to an assigned work area is/are properly locked or otherwise secured when leaving the area or at the conclusion of work.		
Signa	ature: Date:		
Depa	ertment Head: Date:		

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Revision 9.29.25 www.mahometrecreation.com



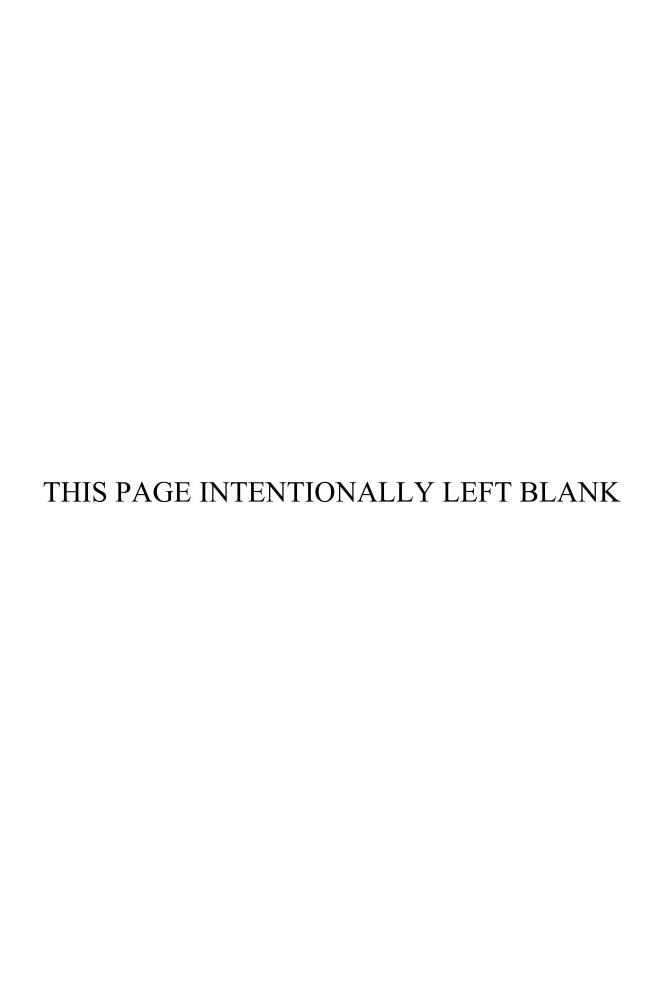
# Village of Mahomet Parks & Recreation

503 E. Main Street - P.O. Box 259 - Mahomet, IL 61853-0259 Village Administration (217) 586-4456 Fax (217) 586-5696 Park & Recreation Office (217) 586-6025

## ACCIDENT/INCIDENT REPORT FORM

Print Legibly			
Date:	Time:	AM/PM	Day: SMTWTFS
Name:	Age:	Sex:	M F Height:
Address:			
Phone:	Parent's Name	(if under 18)	
Facility where it Occurre	ed:		
Exact Location within the	Facility:		
Non-Employee/Non-Res	cuer Witnesses:		
1. Name:			Phone:
2. Name:			Phone:
Nature of Injury (ched	k all that apply)	<u>Part</u>	of Body Injured
Abrasion (scratch) Allergy Related Amputation Avulsion (tearing sepa Burn Cold Related Concussion Contusion (bruise) Other:	Fracture Heat Related Laceration Previously Existe Puncture Respiratory Sprain Strain	ed	Ankle Hand Arm Head Back Knee Cheek Leg Chest Mouth Chin Neck Ear Nose Elbow Shoulder Eye Thigh Face Toe Finger/Thumb Foot
Injured Person: (Circle Athlete Coach Voluntee	one) er Spectator Referee	Exact location	on of injury (Left/right, front/back, etc.):
Description of Accident or (How/why did it happen? What was the	Incident: e patron doing? List contributing factors, to	ools or acts that may have t	peen seen as unsafe.)
			(Over)

Extent of Injury:	_ Mild	_ Moderate _	Serious	
Immediate Action Taken:				
First Aid Treatment Provided	d:			
Blood Present? Yes No	Gloves Worn?	Yes No		
AED Used? Yes No	By Whom:		# of Defibril	lations:
Sent Home? Yes No	By Whom:			
Taken to Hospital? Yes	No By Whom:			
Responding Emergency Vel	nicle (circle all that app	oly): Ambulance	Fire Police	
Sent to which	hospital?			
Police Report Filed? Yes	No Police Officer	rs name:		
Parents Present? Yes	No If no, were th	ey notified? Yes	No	
Но	ow were they notifie	d?	By Whom:	
Was Supervisor notified?	Yes No If yes	s, by Whom:		
Name of Supervisor that wa	s notified:			
Person in Charge of Facility	at Time (Name & Pos	sition):		
Signatures: Person who p	prepared this form:		[	Date:
Supervisor:			[	Date:
Parks & Rec.	Director:			Date:
This form MUST be brought into the Parks & Recreation office within 24 hours after accident/incident!  Dropped it off in the 24 hour drop box after hours or at the Parks & Recreation Office.				
For Office Use Only:				
Human Resources Notified: Yes No By Whom:				
Action Taken:				
Time: AM PM	Date:			



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## Mahomet Parks & Recreation

PO Box 259 - Mahomet, IL 61853 - (217) 586-6025 - fax (217) 586-5696

## **Instructional Course Evaluation**

First & Last Name:	Date:		
	lome: (Optional) Email: (Optional)		
	out the following evaluation. Your assistance is evaluating these types ove our course selections. We thank you for your time, suggestions and		
1) Course Name:			
2) How would you rate the overall qua	lity of this course? Excellent Good Fair Poor Undecided		
3) Overall, how would you rate the ins	tructor? Excellent Good Fair Poor Undecided		
Please tell us how much you agree	or disagree with the following statements.		
4) The instructor is well prepared for	class sessions.		
☐ Strongly Agree	☐ Strongly Disagree		
☐ Agree	☐ Undecided		
Disagree	□ N/A		
5) The instructor answers questions ca	refully and completely.		
☐ Strongly Agree	☐ Strongly Disagree		
☐ Agree	☐ Undecided		
Disagree	□ N/A		
6) The instructor uses examples to mal	ke the materials easy to understand.		
☐ Strongly Agree	☐ Strongly Disagree		
☐ Agree	☐ Undecided		
Disagree	□ N/A		
7) The instructor made the course mat	erial interesting.		
☐Strongly Agree	☐ Strongly Disagree		
□Agree	☐ Undecided		
Disagree	□ N/A		

8) The instructor is knowledgeable about the topics presented in the course.			
☐ Strongly Agree ☐ Agree ☐ Disagree		☐ Strongly Disagree ☐ Undecided ☐ N/A	
9) The instructor treats students respectfully.			
☐ Strongly Agree ☐ Agree ☐ Disagree		☐ Strongly Disagree ☐ Undecided ☐ N/A	
10) The instructor is fair in dealing with students.			
☐ Strongly Agree ☐ Agree ☐ Disagree		<ul><li>☐ Strongly Disagree</li><li>☐ Undecided</li><li>☐ N/A</li></ul>	
11) The instructor makes students feel comfortable about asking questions.			
☐ Strongly Agree☐ Agree☐ Disagree☐		☐ Strongly Disagree☐ Undecided☐ N/A	
12) I would recommend this course to others.			
☐ Strongly Agree☐ Agree☐ Disagree☐		☐ Strongly Disagree ☐ Undecided ☐ N/A	
13) Overall, I was satisfied with this class.			
☐ Strongly Agree ☐ Agree ☐ Disagree		☐ Strongly Disagree ☐ Undecided ☐ N/A	
14) Please tell us what you liked or disliked about this course.			
15) Please tell us how you found out about this course. (Please circle all that apply)			
Mahomet Citizen	Park & Rec Office	Village Office	Website
Family/Friend	Program Guide	Reminder Card	MPRD Email
Flier – From where?		Other:	



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