

**MEMORANDUM**

Agenda Item No. 11(A)(46)

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**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

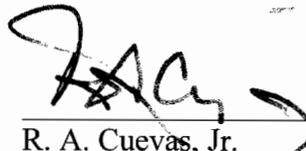
**DATE:** June 2, 2009

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution retroactively  
authorizing in-kind services for  
the "Spectrum International  
Paso Fino Horse Show"

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Senator Javier D. Souto.



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R. A. Cuevas, Jr.  
County Attorney

RAC/jls



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**DATE:** June 2, 2009

**FROM:**   
R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Agenda Item No. 11(A)(46)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Mayor's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 11(A)(46)  
6-2-09

RESOLUTION NO. \_\_\_\_\_

RESOLUTION RETROACTIVELY AUTHORIZING IN-KIND SERVICES FROM THE MIAMI-DADE PARK AND RECREATION DEPARTMENT FOR THE MAY 21-25, 2009 "SPECTRUM INTERNATIONAL PASO FINO HORSE SHOW" SPONSORED BY THE FLORIDA PASO FINO HORSE ASSOCIATION, INC., A NOT-FOR-PROFIT ORGANIZATION, IN AN AMOUNT NOT TO EXCEED \$49,328.00 TO BE FUNDED FROM THE COUNTYWIDE IN-KIND RESERVE FUND

**WHEREAS**, Florida Paso Fino Horse Association, Inc. has requested in-kind services from the Miami-Dade Park and Recreation Department for the May 21-25, 2009 "Spectrum International Paso Fino Horse Show" in an amount not to exceed \$49,328.00 (see attached Fee Waiver/In-kind Service Application); and

**WHEREAS**, the "Spectrum International Paso Fino Horse Show" is an international horse show and fair which has been held in the state of Florida for 23 years; and

**WHEREAS**, this is the first year that the horse show will be held in Miami; and

**WHEREAS**, the horse show has national and international prominence and will draw visitors from around the world; and

**WHEREAS**, Florida Paso Fino Horse Association, Inc. is a not-for-profit organization; and

**WHEREAS**, the "Spectrum International Paso Fino Horse Show" is a major event, as that term is defined on the attached Fee Waiver/In-kind Service Application, and \$49,328.00 of the in-kind services shall be funded from the Countywide In-kind Reserve Fund,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board retroactively,

authorizes in-kind services from the Miami-Dade Park and Recreation Department for the May 21-25, 2009 "Spectrum International Paso Fino Horse Show" in an amount not to exceed \$49,328.00 to be funded from the Countywide In-kind Reserve Fund.

The Prime Sponsor of the foregoing resolution is Senator Javier D. Souto. It was offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

- |                                 |                    |
|---------------------------------|--------------------|
| Dennis C. Moss, Chairman        |                    |
| Jose "Pepe" Diaz, Vice-Chairman |                    |
| Bruno A. Barreiro               | Audrey M. Edmonson |
| Carlos A. Gimenez               | Sally A. Heyman    |
| Barbara J. Jordan               | Joe A. Martinez    |
| Dorrin D. Rolle                 | Natacha Seijas     |
| Katy Sorenson                   | Rebeca Sosa        |
| Sen. Javier D. Souto            |                    |

The Chairperson thereupon declared the resolution duly passed and adopted this 2<sup>nd</sup> day of June, 2009. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

GKS

Gerald K. Sanchez

5721-25  
pages-49328

MIAMI-DADE COUNTY  
FEE WAIVER/IN-KIND SERVICES APPLICATION  
FY 2008-09

COUNTY FEE WAIVERS OR IN-KIND SERVICES REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials, if applicable, to:

Office of Strategic Business Management  
111 N.W. 1st Street, Suite 2200  
Miami, FL 33128

Phone: (305) 375-5143  
Fax: (305) 375-5168

Type of Event/Application (select one of the following):

- District Event - Event of minimal impact related to specific commission district (Complete questions 1-7, sign and date; copy will be submitted to the appropriate District Commissioner within two days of receipt of application.)
- Small Event - Event of minimal impact not necessarily related to a specific commission district. (Complete questions 1-7, sign and date.)
- Special Event\* - Event with expected attendance of less than 5,000 with localized impact limited to an individual community or municipality (Complete questions 1-12, sign, date and submit form no later than 60 days prior to event date.)
- Major Event\* - Large Event with expected attendance of over 5,000 or significant probability of protests, controversy, violence or vandalism (Complete questions 1-12, sign, date and submit form no later than 120 days prior to event date.)

\*\*Note: Event budget must be included for "Special" and "Major" event types.\*\*

Commissioner sponsoring event Javier Souto

1. Full legal name of the requesting organization: Florida Paso Fino Horse Association, Inc.

2. Applicant Status: (Select one of the choices below)

- Not-For-Profit or Tax Exempt
- For-Profit
- Local Government or Public Entity
- Other (specify): \_\_\_\_\_

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.). \_\_\_\_\_

Carlos Blanco 11870 SW 51 St 786-229-5603  
comsunchi@aol.com Fax 305-591-4352

4. Specify fee waiver or in-kind service requested (quantity, if applicable): see Attach

MIAMI-DADE COUNTY  
FEE WAIVER/IN-KIND SERVICES APPLICATION  
Page 2

5. Name, date of event, description, and purpose of the event (if event is a fund-raiser, define the beneficiaries):  
See Attach

6. Please select ALL that apply to event:

- Economic Development: Event supports vitality or growth of the local economy
- Youth/Education: Event benefits youth of any age and/or offers educational benefits
- Health and Social Services: Event supports health-related causes and/or social programs or institutions that improve quality of life within the community
- Arts and Culture: Event supports music, theatre, literature, art or culture
- Environmental: Event benefits environmental concerns or promotes conservation
- Sports and Athletics: Event supports/promotes organized sports or recreational participation

7. Physical address of event venues (please specify Commission District(s)). Ronald Regan Equestrian Center at Tropical Park, 7900 SW 40 St, Miami, FL Commission District #10

8. Description of regional or local impact: See Attach

9. Daily/hourly event schedule, including set-up and breakdown schedule (attach event calendar, if applicable):  
See Attach

MIAMI-DADE COUNTY  
FEE WAIVER/IN-KIND SERVICES APPLICATION  
Page 3

10. Detailed description of event venues (map or schematic of event venues, access points, surrounding roadways and traffic flow diagrams, if applicable). See Attach map

11. Expected number of participants and estimated attendance (per day, if applicable): 5/21-24/09  
Approximately 25,000 attendees with approximately 1500 participants and officials.

12. Itemized budget, including total event budget, total budget of host organization, if applicable, and total commitment of resources (attach additional pages as needed): See attached Budget

I hereby certify that all the statements made in this application are true and correct.

  
Signature of Authorized Representative

4/3/09  
Date

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Type of Event: Major Event

Commissioner sponsoring Event: Javier Soto

1. Florida Paso Fino Horse Association, Inc.
2. Not-For-Profit
3. Carlos Blanco, 11870 SW 51 Street, 786-229-5603, [ironsunchi@aol.com](mailto:ironsunchi@aol.com), fax 305-591-4352.
4. 10 Bleachers (250 seats/ea w/setup included) \$8860, lights (60) fans (42) \$3060, generators (3) with lights (550 diesel) \$8250, barricades 300 \$11000, staff & overtime (6 FTE \$33/hr 8hr/day) \$9504, ~~220 portable stalls (set up included/takedown) \$17600, 279 permanent stalls (\$85/ea from 5/18 through 5/24) \$23715.~~
5. Spectrum International Paso Fino Horse Show, May 21-25, 2009, annual international horse show and fair held for the last 23 years in the state of Florida, first time in Miami. This event already has national and international prominence and name recognition and will be an outstanding success in drawing visitors previously unseen to the equestrian center. Miami's Spectrum show will be an unquestioned success and lead to the future of a Paso Fino horse show circuit of 2 or 3, 500-horse shows per year, along with the regular circuit shows, in our area. Miami will truly take its place as the Paso Fino Horse Capital in the US.
6. Economic Development, Youth, Arts and Culture, Sports and Athletics
7. Ronald Regan Equestrian Center at Tropical Park, 7900 SW 40<sup>th</sup> Street, Miami, FL. Commission District #10.
8. Since Miami is the gateway to Central/South America and the Caribbean and the entry point for horses from those areas, Miami is the ideal place for such an internationally acclaimed competition as the Spectrum International show. Miami's Hispanic cultural ambiance and the Spanish language-friendly infrastructure make it ideal for our international visitors to come and enjoy the show and sample all the benefits Miami has to offer, from its beaches and other tourist attractions to its shopping. Miami is also a well recognized mecca for the American Paso Fino community that comes to savor the Hispanic flavor, both Miami and the Paso Fino have to offer. In all, we feel that Miami will be the ideal permanent home for this successful event. This event already has national and international prominence and name recognition and will be an outstanding success in drawing visitors previously unseen to the equestrian center. Miami's Spectrum show will be an unquestioned success and lead to the future of a Paso Fino horse show circuit of two to three "500 horse" shows per year, along with the regular circuit Paso Fino shows, in our area. Miami will truly take its place as the Paso Fino Horse Capital in the US.
9. Move in day (horses) Monday 5/18/09 after 4 PM, Set up vendors, video & sound system Tuesday & Wednesday 5/19 & 20/09 8 AM to 6 PM, Exhibitor's Welcome Party Wed 5/20/09 7-10 PM, 5/21/09 Pre-Spectrum Competition starts 8 AM to 10 PM, 5/22/09 Spectrum Competition starts 9 AM to 10 PM, 5/23/09 Spectrum Competition 9 AM to 10 PM, 5/24/09 Spectrum Competition starts 10 AM to 6 PM. Horses Move out 5/24 and 5/25.
10. see attached maps

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11. 5/21 – 24/09 approximately 25,000 attendees with approximately 1500 participants and officials.

12. see attached budget.

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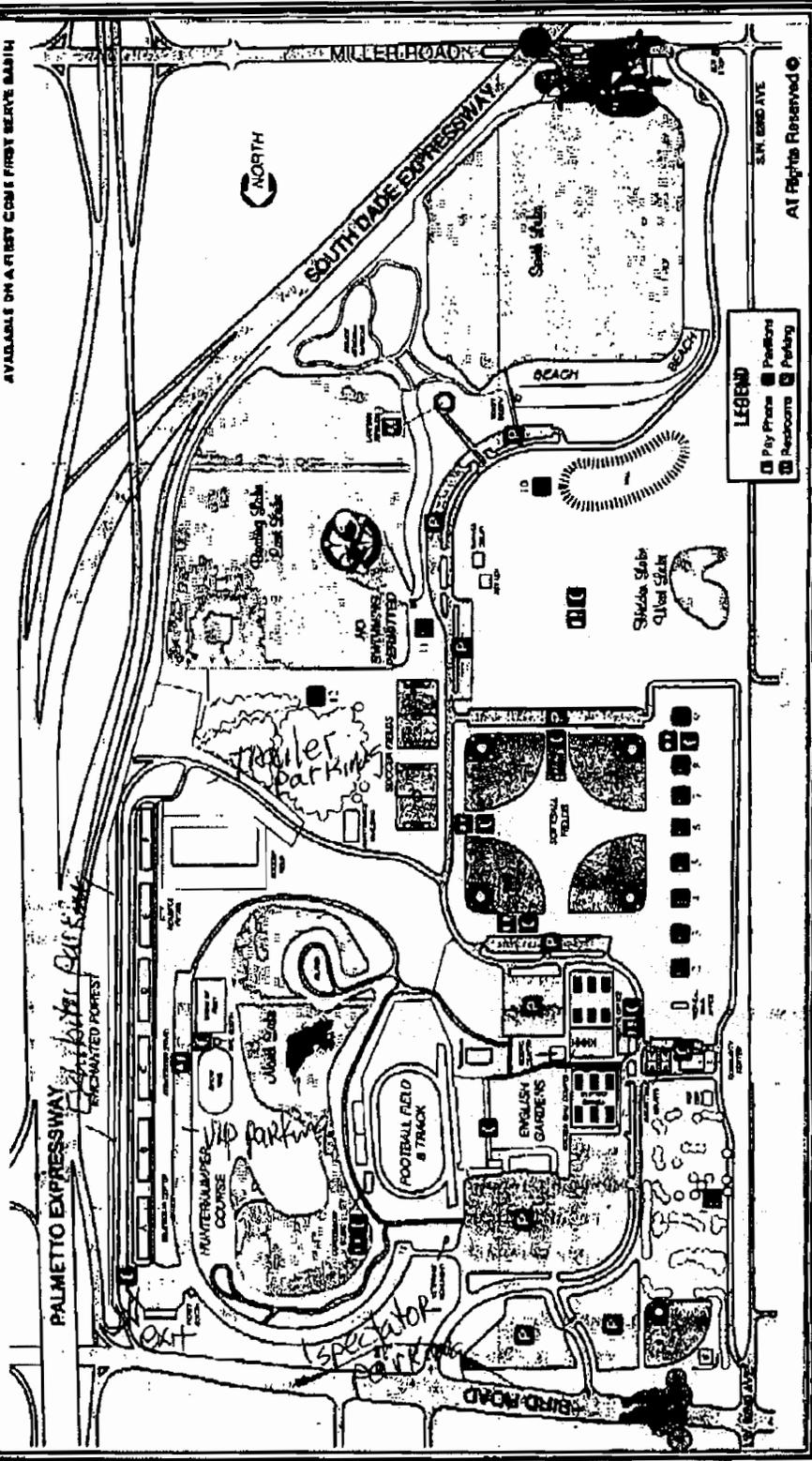
# TROPICAL PARK 7900 S.W. 40 STREET, MIAMI, FLORIDA 33155



**RENTAL OFFICE: (305) 553-3161**  
**FAX: (305) 223-8710**  
**SOFTBALL OFFICE: (305) 553-7321**  
**PARK OFFICE: (305) 226-8315**

**OFFICE HOURS: 9AM-8PM (MON-FRI.)**  
**9AM-8PM (SAT. & SUN.)**

**EQUIPMENT AVAILABLE:**  
 BASKETBALLS, FOOTBALLS,  
 HORSESHOES, VOLLEYBALL & NET,  
 WITH A FLORIDA SERVER LICENSE AND SECURITY,  
 AVAILABLE ON A FIRST COME FIRST SERVE BASIS



AT Rights Reserved ©

COST COMPARISON BETWEEN TROPICAL PARK/TAMPA AND JACKSONVILLE

	TROPICAL		TAMPA		JACKSONVILLE	
	Qty	Cost	Qty	Cost	Qty	Cost
Covered Arena per day - 4 days		\$2,840.00		\$2,850.00		\$4,000.00
Move in-out day		no charge		no charge		\$1,500.00
Packing of Arena		\$580.00		no charge		no charge
Warm Up Arena		\$0.00		\$1,440.00		Included
Ring Lighting - Per Day (8 hrs) @ \$220		\$880.00		Included		Included
Permanant Stall Rental - 4 show days/1 move-in	278	\$18,414.00	471	\$32,028.00	422	\$28,640.00
Bleachers to Accommodate 2500 person		\$11,812.80		Included		Included
Clear Span Tent for Temp Stable (includes Permit & Tax)		\$28,875.00		not needed	Incl	In temp stall cost
Additional Cost-Temporary stails needed to accommodate 500 horses	192	\$15,350.00		not needed	49	\$3,820.00
Generator and Electrical for Clear Span Tents		\$8,500.00		not needed	Incl	In temp stall cost
Clear Span Tent (80 X 100) Warm Up Arena + (10 X 30) Tent From Warm to Show Arena		\$4,500.00		not needed		not needed
Clear Span Tent for Food Court (includes Electrical and Generator)		\$4,740.00		not needed		not needed
Lights for 80 X 120 Tent		\$360.00		not needed		not needed
Portable Restroom with A/C		\$4,000.00		not needed		not needed
<b>Total Cost of Facilities</b>		<b>\$100,741.80</b>		<b>\$36,028.00</b>		<b>\$38,880.00</b>

\* Figures for Tropical Park Updated as of February 25, 2009

**Request for Taxpayer  
Identification Number and Certification**

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

Name (as shown on your income tax return)  
**FLORIDA PASO FINO HORSE ASSOC**

Business name, if different from above:

Check appropriate box:  Individual/sole proprietor  Corporation  Partnership  
 Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ .....  Exempt payee  
 Other (see instructions) ▶

Address (number, street, and apt. or suite no.)  
**P O BOX 830384**

City, state, and ZIP code  
**MIAMI, FL 33183**

List account number(s) here (optional)

Requester's name and address (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.

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

Social security number  
OR  
Employer identification number  
**650086219**

**Part II Certification**

Under penalties of perjury, I certify that:

- 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
- 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
- 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 *[Signature]* Date **4/7/09**

**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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- 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.

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- 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 1993 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.

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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(c), 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(e).
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 8
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 \$800 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://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.

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**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](mailto: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 1-800-368-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://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 <sup>1</sup>
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>3</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>1</sup>
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A 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 program payments	The public entity

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

<sup>3</sup> You must show your individual name and you may also enter your business or "DOA" name on the second name line. You may also show your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* 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. Payors must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payor. Certain penalties may also apply.

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## Detail by Entity Name

### Florida Non Profit Corporation

FLORIDA PASO FINO HORSE ASSOCIATION, INC.

#### Filing Information

**Document Number** 714670  
**FEI/EIN Number** 650086279  
**Date Filed** 05/28/1968  
**State** FL  
**Status** ACTIVE  
**Last Event** AMENDMENT  
**Event Date Filed** 02/11/1998  
**Event Effective Date** NONE

#### Principal Address

10805 SW 95 STREET  
MIAMI FL 33176 US

Changed 01/16/2009

#### Mailing Address

P O BOX 830384  
MIAMI FL 33283 US

Changed 09/04/2008

#### Registered Agent Name & Address

CORONA, RICARDO ESQ  
 CORONA LAW FIRM P.A.  
 1801 PONCE DE LEON BLVD.  
 CORAL GABLES FL 33134 US

Name Changed: 12/15/2008

Address Changed: 12/15/2008

#### Officer/Director Detail

##### Name & Address

Title P

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**Rodriguez, Nadia (OSBM)**

**From:** Byrnes, Timothy (MDPR)  
**Sent:** Thursday, April 23, 2009 8:38 PM  
**To:** Rodriguez, Nadia (OSBM)  
**Cc:** Naumann, Andre (DIST10); Gonzalez, Ana (MDPR); Morgan, Tom (MDPR); Tejada, Pablo (MDPR)  
**Subject:** RE: Fee Waiver for Spectrum 2009 Paso Fino Show

Nadia,  
Please find below the breakdown of the cost that should be included in the In-Kind Proposal for the aforementioned event:

ITEM	QUANTITY	DAILY RATE	NUMBER OF DAYS/ HRS	TOTAL COST
Covered Arena	N/A	\$660.00	4 Days	\$2,640.00
Show Ring B	N/A	\$140.00	4 Days	\$560.00
Ring Lighting	N/A	\$35.00 hr	2 hrs	\$70.00
Additional Hours for Ring Lighting	N/A	\$25.00 hr	40 hrs	\$1,000.00
Jump Rental	1	\$15.00	4 Days	\$60.00
Ring Maintenance	1	\$660.00	1 Day	\$660.00
Bleachers	✓ 10	\$281.00	5 Days	\$14,050.00
Generators	3	\$550.00	5 Days	\$8,250.00
Portable Lights (8 ft. Fluorescent)	60	\$6.00	5 Days	\$1,800.00
Portable Fans (42 in.)	42	\$6.00	5 Days	\$1,260.00
French Barricades	200	\$11.00	5 Days	\$11,000.00
Dumpster (40 yd.)	1	\$550.00	2 Days	\$1,100.00
Staff Overtime	4	Various	140 hrs	\$3,678.05
Janitorial Supplies	N/A	Various	5 Days	\$750.00
Extra Picnic Tables	15	\$7.50	4 Days	\$450.00
Area Rental Fee (Portable Stalls)	1	\$500.00	4 Days	\$2,000.00
Total				\$49,328.05

Aforementioned cost does not include daily stall rental, resale vendor fee, and RV space rental, which should be paid by the association organizing the event, directly to the Department. Trusting if you have additional questions you will contact our office.

Thanks Tim

**Tim Byrnes**, Tropical Park/Trail Glades Range/Showmobile Service Area Manager  
**Miami-Dade County Park and Recreation Department**  
Tropical Park 7900 SW 40th Street, Miami, FL 33155  
305-226-8315 Phone, 305-553-8511 Fax  
[www.miamidade.gov/parks](http://www.miamidade.gov/parks)  
"Delivering Excellence Every Day"

**From:** Rodriguez, Nadia (OSBM)  
**Sent:** Thursday, April 23, 2009 11:37 AM  
**To:** Naumann, Andre (DIST10)  
**Cc:** Kardys, Jack (MDPR); Byrnes, Timothy (MDPR)  
**Subject:** RE: Fee Waiver for Spectrum 2009 Paso Fino Show

I have received the application and I'm waiting for Tim Byrnes to submit the estimate for the event. Thanks.

**From:** Naumann, Andre (DIST10)  
**Sent:** Thursday, April 23, 2009 11:34 AM  
**To:** Rodriguez, Nadia (OSBM)

# Memorandum



**Date:** June 2, 2009

**To:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**From:** George M. Burgess  
County Manager

A handwritten signature in black ink, appearing to read "G. Burgess", written over the printed name of George M. Burgess.

**Subject:** Countywide and Fire District In-Kind Reserve Request Recommendation

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## Recommendation

The Office of Strategic Business Management (OSBM) reviewed the attached in-kind request and recommends this item to move forward to the Board of County Commissioners for consideration. The countywide and fire district in-kind reserve balances allow for funding of this request.

## Background

A waiver for in-kind services is being requested by a not-for-profit organization, the Florida Paso Fino Horse Association, Inc., for their "Spectrum International Paso Fino Horse Show" event scheduled for May 21-25, 2009.

In-kind services have been requested in an amount not to exceed \$49,328 from the Miami-Dade Park and Recreation Department for equipment rental and personnel services. This event will be funded from the countywide In-kind reserve fund.

In FY 2008-09, the Florida Paso Fino Horse Association, Inc. has received no county funding for this event.

Inkind11609

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