

# MOUNTAIN ASSOCIATION BUSINESS SUPPORT SERVICES

## Consultant Orientation

We are excited to welcome you as a new consultant to support the Mountain Association’s clients! Please review this orientation information and let us know if you have any questions.

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## Purpose:

The purpose of the Mountain Association's Business Support Services (BSS) Program is to help clients by providing funds, connecting to experts and supporting the client as they learn how to manage relationships with contractors, especially if they are a new business owner. The Mountain Association looks for the project to increase the business owner's and key employees' skills and/or knowledge in an area to help their business succeed and build capacity.

## Contract information:

Each consultant will have a contract and W-9 on file with the Mountain Association (see [Appendix A](#) for contract template & [Appendix B](#) for sample W-9 Form). When putting together your contract, be sure to read each section carefully to make sure you are aware of all its clauses. For example, there is a non-disclosure clause that is very important, and more. Contact the Consulting Services Manager (CS Manager) with any questions.

### *A few key notes:*

- The Mountain Association does not guarantee that the consultant will work on any BSS projects. Similarly, the consultant is not required to take on any BSS project proposed to them.
- If a consultant changes their rate upon contract renewal, they will honor the rate provided on existing projects until their completion. The new rate(s) will apply only to new projects.
- Invoices must be submitted by the 15<sup>th</sup> of every month for any hours worked the previous month. *The Mountain Association is not obligated to pay if invoiced after this; grant funding requires timely submission.*
- Travel mileage is paid at the IRS rate. *Note: Consultants are not required to travel. We rely on consultants to let us know how far they are willing to travel. Remember that the Mountain Association serves the 54 counties of eastern Kentucky.*
- Please note that the Mountain Association does not provide consulting services for ongoing tasks, such as bookkeeping. A business owner may hire the consultant independently for ongoing tasks.

### *Cost-sharing*

- Mountain Association loan clients are eligible for BSS **even after their loan is fully repaid** as long as the business that took the loan is still in operation. If the client is behind on loan payments, any approved project will include a goal of making regular loan payments.
- **Mountain Association loan clients whose loan is with the Small Business Administration (SBA):** The Mountain Association will cover 100% of the cost of an approved BSS project. Note that the Mountain Association may or may not cover some/all of the cost of software depending on funding availability.
- **All other Mountain Association loan clients:** We ask clients to invest in their project by paying what they are able towards the cost, recognizing that each situation is different. The Mountain Association strives to reduce barriers to accessing services. A client's ability to pay will not impact their eligibility to receive services through this program.
  - In the initial phase (Phase 1) of the project, an assessment is required. The Mountain Association covers 100% of this cost.
  - For the remainder of the project, clients are responsible for 25% of the cost and the Mountain Association covers 75%, funds permitting. Clients pay their portion directly to

the consultant. As stated above, the Mountain Association is committed to supporting low-income entrepreneurs, so the client's share can be less than 25%.

- In some cases, the consultant may be asked to work with a group of clients that the Mountain Association believes has similar or related needs. In such instances, the consultant will assess the needs and challenges of the group and the assessment report will address the potential efficacy of offering services in a group setting.

## Business Support Projects

These steps are applicable to all Mountain Association consultants working with clients one-on-one or in group projects.

### **Step 1: Application, Project approval**

#### *Application*

Requests for business support must be made by the client. If the client is a Mountain Association loan client, they need to discuss their needs with their Project Specialist. For clients who do not have a loan with the Mountain Association, they should complete the online business support application:

[www.mtassociation.org/business-support/](http://www.mtassociation.org/business-support/)

#### *Project Approval*

BSS project requests are reviewed to make sure that they meet the criteria for approval:

- Enterprise based in or serving in one of the 54 Appalachian counties in Kentucky as designated by the Appalachian Regional Commission  
[www.arc.gov/appalachian\\_region/Kentucky.asp](http://www.arc.gov/appalachian_region/Kentucky.asp)
- The project is aligned with the organizational and programmatic goals/priorities identified each year.
- The project will build the entrepreneur's and/or business's skills and abilities.
- The Mountain Association has sufficient funds available for the project.
- NOTE: The Mountain Association reserves the right to decline a request for any reason.

### *The Process At a Glance*

#### **Step 1.**

##### **Application for services:**

Client submits request online for the Mountain Association to pay for business support services →

Consulting Services Manager at the Mountain Association reviews request, budget, program eligibility & priorities to determine approval of request

#### **Step 2.**

##### **Selection of consultant**

#### **Step 3.**

##### **Client signs agreement & liability releases:**

See [Appendix C & E](#)

#### **Step 4.**

##### **PHASE 1 of project: 5-Hour Assessment:**

A five-hour Assessment including providing a detailed scope of work/proposal in Phase 2 on the Dashboard

### **Steps 2-4: Selection of consultant, client agreement, and Phase 1: 5-Hour Assessment**

#### *Consultant selection*

If the request is approved, the client is responsible for choosing a consultant. The CS Manager will send the client the list of consultants that we know of, but the client may choose a consultant who is not on

the list. Note that if the consultant does not have a contract with the Mountain Association, we will need to complete that process before starting the project; this typically takes 1-2 weeks.

Note: The Mountain Association uses an online project management platform that we call the Dashboard. Once it is decided that a project will move forward, you will be provided with more information on the Dashboard.

*TA Agreement*

Client signs BSS agreement and liability releases. See [Appendix C](#) & [E](#).

### *Phase 1: 5-Hour Assessment*

The assessment is limited to five or fewer hours of billable time (plus travel time). In preparation for the assessment, the CS Manager will provide the consultant with a background description of the issue(s) the client has requested help with. Based on this information, the consultant will conduct an assessment, to determine the need and scope of work to address the issues.

The five hours includes:

- Time spent with client collecting information needed to determine need and scope of project,
- Drafting an assessment report to upload to the Invoices & Documents section at the top of the project page on the Dashboard. The report should outline their findings, recommendations and rationale for their recommendations, and
- Drafting a scope of work/proposal to input into the “Description” section of Phase 2 on the Dashboard. The scope of work must include:
  - A detailed description of the type of business support needed,
  - A projection of the number of hours needed to complete the project,
  - A list of deliverables that will be provided by the consultant to the client, such as training aids, worksheets, training documents, etc.,
  - A list of outcomes the client can expect by the end of the project, such as the type and level of skill the client will be able to demonstrate, tasks the client will be able to perform, etc.Remember! The purpose of the project is to build the client’s skills, abilities and understanding in ways that they will be able to use on their own.

Note: If the consultant feels that a full project is not needed or won't be useful OR if the assistance needed is outside the consultant’s area of expertise, they will note this in the assessment report.

### **Step 5: Review & Approval**

#### *Client review & approval*

Once the consultant has uploaded the proposal, the client will review and approve it on the Dashboard.

#### *Mountain Association review & approval*

Once the client has approved it, the CS Manager will review and submit the proposal for approval at the Mountain Association, and mark it approved on the Dashboard. Revisions may be requested by the client and/or the Mountain Association. **Only once the scope is fully approved, the client and consultant can begin the work.**

#### *The Process At a Glance (continued)*

##### **Step 5.**

##### **Client review & approval**

##### **Mountain Association review & approval**

## Step 6: Phase 2: Project Implementation

### *Progress Reports*

While the business support project is being implemented, the consultant will submit written updates to the CS Manager every two weeks via the Dashboard. Often, these are submitted along with an invoice.

Updates can be written in the “Discussion” section on the Dashboard, so that everyone can read them and there is a record.

If the client or consultant finds that the scope of the project needs to be adjusted, they should discuss this with the client, and then can inform the CS Manager. The client and the Mountain Association will need to approve any significant changes to the scope or cost of the project.

### *Invoices*

Invoices must be uploaded to the Dashboard platform. The client must review the invoice within 48 hours of receipt, and either approve or communicate with the consultant and CS Manager if they disagree with any information listed on the invoice. Once the client has approved an invoice, the CS Manager will review and submit the invoice for approval. Once approved, the invoice will be submitted for payment.

### *The Process At a Glance (continued)*

#### **Step 6.**

#### **PHASE 2 of project: Project Implementation**

**Only after client & the Mountain Association have approved,** Project begins → consultant provides a Progress Report to the Consulting Services Manager every two weeks and monthly invoices

Invoices submitted by 15<sup>th</sup> of the month for previous month → Client reviews/approves invoice → Consulting Services Manager reviews invoice & submits for supervisor approval → Approved invoice submitted for payment

The Mountain Association has 30 days to pay invoices, though they are usually paid within 1-2 weeks.

Information to include on invoices (see sample invoice in [Appendix D.](#)):

- Name of client
- Date of invoice and date(s) of working with or for client
- Number of hours worked with or for client on each date (rounded to nearest quarter hour) & hourly rate charged
- Brief, informative description of the work done on each date and location
- Travel hours (separate from hours worked with or for client; rounded to the nearest quarter hour), if applicable, and travel rate charged
- Number of miles traveled, if applicable, times the IRS mileage rate
- Total dollar amount invoiced
- Percentage of total amount the Mountain Association is responsible for paying and client is responsible for paying, if any, as listed in Phase 2 on the Dashboard. Note: If the client and the Mountain Association are sharing the cost, the consultant can upload a single invoice. **The client will pay their portion directly to the consultant.**

## **Step 7: Phase 3: Project Close-Out**

### *Project Completion*

The tasks in Phase 3 focus on the final details to complete the project. The consultant will upload the final invoice. The client will confirm whether s/he has received all the deliverables listed in the scope of the project in Phase 2. Once s/he has received all the deliverables, s/he will approve the final invoice.

The client will complete the project evaluation form (<https://portal.mtassociation.org/consulting-services-project-evaluation-form/>). Finally, once all the tasks are completed, the CS Manager will mark the project complete.

### *The Process At a Glance (continued)*

#### **Step 7.**

#### **PHASE 3 of project:**

**Project Completion:** Consultant uploads final invoice → client confirms have received all deliverables & outcomes listed in the scope of the project in Phase 2 → final invoice paid and project marked complete

**Project Evaluation:** Client completes project evaluation form

<https://portal.mtassociation.org/consulting-services-project-evaluation-form/>

## **Client & Consultant Roles & Expectations**

- a) **The client is the customer:** The Mountain Association pays consultants on behalf of clients. However, clients deserve to be satisfied with the service they receive from the consultant, just as if they would if they had hired and paid for the consultant.
  - a. The consultant must also remember that the client is responsible for making decisions for their business/enterprise. Therefore, they can decide whether or not to follow the consultant's recommendations or not.
  - b. Consultants must send all reports and invoices to the client. The Mountain Association will review invoices once approved by the client. This ensures that the work detailed in the approved Phase 2 scope of work is completed, and the client's needs are met.
- b) **Choosing a consultant:** Clients are responsible for vetting & choosing their consultant.
- c) **Time commitment:** The client is expected to make time to work with the consultant as needed for the project. S/he can and should let the consultant know as soon as possible about their schedule and any time limitations they have. If the client discovers they aren't able to make time for the project, they should notify their Mountain Association contact and the consultant as soon as possible to postpone or discontinue the project. If the client is not responsive to the consultant and/or doesn't make themselves available for the project, the Mountain Association or the consultant may withdraw the project.
- d) **Brings knowledge & expertise:** Consultants are contracted with to provide a service to the client. They have knowledge and/or experience that will help the client run a more successful business/enterprise. The consultant's role is to complete the work as detailed in Phase 2 on the Dashboard, resulting in the listed deliverables and outcomes.
- e) **Deliverables:** It is critical that the scope of the project listed in the Phase 2 on the Dashboard accurately reflects the client's needs and expectations, including the deliverables and outcomes. The client is entitled to receive all reports and invoices for the project, and expect to get the value of the work, as described in Phase 2.

- a. For web development projects, the client is entitled to receive all usernames and passwords for the website. The client will receive all deliverables listed in Phase 2 to their satisfaction.
  - b. Any changes to the scope of the project (including cost and deliverables), must be approved by all three parties.
- f) **Invoices:** The client is expected to approve or reject an invoice within 48 hours of receipt. If the client does not approve the invoice, they must communicate the reason clearly to the consultant and CS Manager. The Mountain Association will review and submit invoices for payment after they have been approved by the client.

If the client is paying a portion of the cost of the project, the consultant can submit a single invoice, splitting the cost as agreed upon in the Phase 2 section of the project page on the Dashboard. For example, if the consultant is due \$1,000 and the client is responsible for 25% of the project costs, the consultant's invoice will show that the Mountain Association's portion is \$750, and the client's portion is \$250. *Clients pay their portion directly to the consultant.*

- g) **Troubleshooting:** When there is an issue with a consultant, the client will try to address it directly with the consultant, while keeping the CS Manager updated. The consultant can make recommendations and raise concerns with the client. The client is the business owner and will make decisions for their business. If the consultant has ethical or legal concerns, s/he is required to let the CS Manager know.

If the issue is not resolved, the client can contact the CS Manager for support and coaching. The client, consultant, and the CS Manager, and possibly the Project Specialist (if applicable), can have a joint meeting to work through issues and identify next steps.

- h) **Discontinuing a project:** If the client feels that they are not getting value from the project or if they feel that the consultant has behaved unethically or inappropriately, they can request to stop the project. In this case, the client should communicate first with the CS Manager. There is no guarantee that the Mountain Association will be able to pay for/towards another project.
- i) **Harassment & discrimination:** The Mountain Association is committed to maintaining a workplace free of harassment of any kind and from any source, whether management, co-workers or visitors. The contractor agrees not to harass or discriminate against anyone as they perform their contractual duties. Specifically, the contractor agrees not to harass anyone based on that person's age, color, disability, gender, national origin, race/ethnicity, religion, sexual orientation and veteran status. Please contact the CS Manager if you have any concerns.





Consulting Agreement  
between  
the Mountain Association  
and  
Consultant Name  
for  
Enterprise Technical Assistance

This Consulting Agreement (herein the “Agreement”) is entered into by Consultant Legal Name (herein the “Consultant”) and the Mountain Association for Community Economic Development, Inc., DBA Mountain Association, herein “Mountain Association”, a non-profit corporation headquartered at 433 Chestnut Street, Berea, KY 40403, for the Consultant to provide strategic consulting services to the Mountain Association in its work to achieve the mission of the organization.

The Mountain Association and the Consultant hereby understand and agree as follows:

**Engagement.** The Mountain Association engages the Consultant and the Consultant agrees to provide technical assistance services to Mountain Association client enterprises and/or entrepreneurs in support of the Mountain Association’s work.

**Scope of Work.** The Consultant will provide technical assistance services on a project-by-project basis according to the Scope of Work Guidelines attached, and which is incorporated herein.

**Relationship.** The Consultant is an independent contractor. The Consultant will perform the Consultant’s obligations under the general direction of the Mountain Association as to the results of the activity, but the Consultant will determine, in the Consultant’s sole discretion, the manner and means by which its obligations are accomplished, subject to the express condition that the Consultant will at all times comply with applicable laws and regulations. It is also expressly understood that the Consultant is not an agent or employee of the Mountain Association and has no authority whatsoever to bind the Mountain Association by contract or otherwise.

**Term.** This Agreement will begin XX/XX/20XX and end XX/XX/20XX. Either party may terminate the Agreement for any reason upon 15 days’ written notice. This Agreement will automatically renew each year, for another year, unless either the Consultant or the Mountain Association notifies the other 15 days prior to the end date or its anniversary.

**Revisions.** Either the Consultant or the Mountain Association may initiate a review of the Agreement to ensure that the Agreement is fulfilling its purposes. Revisions to the Agreement may be made as necessary and as agreed to in writing by the Mountain Association and the Consultant.

**Fees.** The Mountain Association agrees to pay the Consultant \$##.00 per hour of service as defined in the Technical Assistance Engagement. The Consultant will not exceed the hours set out in the Scope of Work without prior written approval by the Mountain Association. There are no retainers or minimum guaranteed work in this agreement.

**Billing.** The consultant will provide invoices to the Mountain Association according to the attached Scope of Work Guidelines. **Timely submission of invoices is critical. The Mountain Association is under no obligation to pay for services which are not invoiced within this timeframe.**

**Payments.** The Consultant must complete a Form W-9, Request for Taxpayer Identification Number and Certification, before payments from the Mountain Association can commence. Payments will be made upon presentation of an invoice and completion satisfactory to the Mountain Association of each stage of work, according to the Scope of Work guidelines.

**Expenses.** The Mountain Association will pay for travel mileage at the federal mileage rate. The 2020 rate is \$0.575. The Mountain Association will not pay for the first \_\_ hours of travel time for each round trip, but will pay \_\_% of the consultant's standard rate (\$ amount) per hour beyond that. All other expenses related to the Consultant's work under this Agreement must be pre-approved by the Mountain Association or they will not be reimbursed to the Consultant. The Consultant will provide phone and e-mail communication at no charge. The Consultant will provide a detailed statement of expenses to be reimbursed on invoices for payments by stages of work. All reimbursed expenses will be included on any Form 1099 supplied by the Mountain Association to the Consultant and the IRS.

**Reporting.** On each invoice, the Consultant will describe the services provided and billed to the Mountain Association as described in the Scope of Work Guidelines. The Consultant will also be available for in-person, phone and e-mail reports as requested by the Mountain Association.

**Disclosures.** The Consultant will not disclose or appropriate to the Consultant's own use, or to the use of any third party, at any time during or subsequent to the Term of this Agreement, any secret or confidential information of the Mountain Association or its clients of which the Consultant has been or hereafter becomes informed, whether or not developed by the Consultant, including, but not limited to, information pertaining to data collected and analysis thereon, client lists, services, methods, processes, prices, profits, contract terms or operating procedures, except as required in connection with the Consultant's performance of this Agreement, or as required by a governmental authority. The Mountain Association will have the right to obtain injunctive relief, without bond, for violation of the terms of this paragraph, and terms of this paragraph will survive the Term of this Agreement.

**Harassment:** The Mountain Association is committed to maintaining a workplace free of harassment of any kind and from any source, whether management, co-workers or visitors. The contractor agrees not to harass or discriminate against anyone as they perform their contractual duties. Specifically, the contractor agrees not to harass anyone based on that person's age, color, disability, gender, national origin, race/ethnicity, religion, sexual orientation and veteran status.

**Liability.** With regard to the services to be performed by the Consultant pursuant to this Agreement, the Consultant will not hold the Mountain Association liable for any acts or omissions in the performance of services on the part of the Consultant, except when said acts or omissions of the Mountain Association are due to willful misconduct or gross negligence. The Consultant will hold the Mountain Association free and harmless from any obligations, costs, claims, judgments, attorney's fees and attachments arising from or growing out of the services rendered to the Mountain Association.

**Arbitration.** Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, will be settled by arbitration in accordance of the rule of the American Arbitration Association, and judgment upon the award rendered by the arbitrator(s) will be entered in any court having jurisdiction thereof. For that purpose, the parties hereto consent to the jurisdiction and venue of an appropriate court located in Madison County, KY.

**Contact.** Each party will designate an official contact to coordinate the activities of each party in carrying out this Agreement. The Mountain Association point-of-contact for all matters related to this Agreement will be Ketaki Bhattacharyya at telephone number (859) 671-0208. The Mountain Association's mailing address is 433 Chestnut Street, Berea, KY 40403. The contractor point-of-contact for all matters related to this agreement shall be [name], at voice telephone number [phone]. The e-mail address is [e-mail address]. The street address is [address].

**Entire Agreement.** This Agreement contains the entire understanding of the parties with respect to the subject matter and supersedes all prior agreements and understandings between the parties concerning the subject matter. This Agreement will be effective for the dates referenced under the Term herein.

### Scope of Work Guidelines

**Services to be provided:** The consultant shall work with individual clients at the Mountain Association's specific authorization and request based on a written contract and using Mountain Association forms and processes.

**On-site Assessment:** The Mountain Association shall provide the consultant with a background description of issues and list of suggested interventions. Based on this description, the consultant shall conduct an on-site assessment with the client limited to not more than five hours of billable time plus travel time to determine the need and scope of assistance to resolve all identified issues. In addition to the Mountain Association's background description, the consultant shall consider information gathered through discussion with the client, inspection of the business facility, and a review of any financial information and related material provided by the client. The consultant shall present a written assessment report to the Mountain Association staff outlining their findings and the course of action needed to resolve all issues. Said report shall include:

1. A summary of their findings, a detailed description of the type of technical assistance needed and a projection of the number of hours needed to provide said services. If the type of technical assistance needed is beyond the expertise of the consultant said technical assistance needs shall be separated and highlighted in the report.
2. A list of deliverables, if any, that will be provided by a consultant such as training aids, worksheets, training, documents, etc.
3. A list of expected outcomes occurring after the technical assistance engagement is complete such as the type and level of skill the client will be expected to demonstrate, tasks the client will be able to perform, etc.
4. A proposed start and end date for providing services and an estimate of the total number of site visits and hours including travel time.

In some cases the consultant may be asked to work with a group of clients that the Mountain Association believes have similar or related issues. In such cases the consultant shall assess the needs and challenges of the group and the assessment report shall address the potential effectiveness of offering services in a group setting. The assessment is limited to five hours of billable time unless otherwise specified in the terms of the on-site assessment contract.

Technical Assistance Engagement: The Mountain Association staff shall review the On-Site Assessment Report and decide how to proceed with the Technical Assistance Engagement. The Mountain Association may contract with any consultant in its consultant pool to provide services. A Technical Assistance Engagement shall be a written contract and specify expected deliverables and outcomes. The contract shall be signed by the Mountain Association staff, the consultant and all clients receiving services.

Technical Assistance Progress Report: Throughout the course of the Technical Assistance Engagement the consultant shall submit written updates using a Technical Assistance Progress Report form at agreed upon intervals and accompanying all submitted invoices. All recommended changes in the scope or nature of the Technical Assistance Engagement including the need for additional site visits or consultant time shall be described in the Technical Assistance Progress Report. Said recommended changes shall be reviewed by Mountain Association staff and if approved shall be appended in writing to the technical assistance engagement contract and signed by all parties.

Invoicing for Services: The consultant shall submit an invoice to their Mountain Association point of contact by the 15<sup>th</sup> day of each calendar month detailing services provided during the previous month's service period.

The invoice shall include:

1. dates services were provided
2. name of the consultant providing services
3. list of clients receiving services
4. locations where services were provided
5. abbreviated description of the services provided
6. mileage
7. time spent providing service rounded up to the nearest quarter hour

After submitting an invoice and at anytime during the contract period the consultant shall be available to discuss by phone, in person or respond to e-mail inquiries from Mountain Association staff. The consultant shall notify the Mountain Association immediately if they are delayed or unable to provide the services described in the Technical Assistance Engagement contract.

For Consultant:

\_\_\_\_\_  
Printed Name & Title of Authorized Signer for Consultant

\_\_\_\_\_  
Date Signed

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Taxpayer Identification Number (TIN) or Social Security Number

For the Mountain Association:

\_\_\_\_\_  
Betsy Whaley, Executive Vice President

\_\_\_\_\_  
Date Signed

# Appendix B: W-9 Form

<b>Form W-9</b> (Rev. October 2018) Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Request for Taxpayer Identification Number and Certification</h2> <p style="margin: 0;">▶ Go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a> for instructions and the latest information.</p>	<p style="margin: 0;"><b>Give Form to the requester. Do not send to the IRS.</b></p>
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Print or type. See Specific Instructions on page 3.	<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.		
	<b>2</b> Business name/disregarded entity name, if different from above		
	<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____	<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
	<b>5</b> Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)	
	<b>6</b> City, state, and ZIP code		
	<b>7</b> List account number(s) here (optional)		

<b>Part I Taxpayer Identification Number (TIN)</b>																																																			
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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center; padding: 2px;"><b>Social security number</b></td> </tr> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> <tr> <td colspan="10" style="text-align: center; padding: 2px;"><b>OR</b></td> </tr> <tr> <td colspan="10" style="text-align: center; padding: 2px;"><b>Employer identification number</b></td> </tr> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>	<b>Social security number</b>																				<b>OR</b>										<b>Employer identification number</b>																			
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<b>Note:</b> If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																			

<b>Part II Certification</b>	
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); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
<b>Certification instructions.</b> 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 for Part II, later.	

<b>Sign Here</b>	Signature of U.S. person ▶ _____	Date ▶ _____
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### General Instructions

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

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

## Appendix C: Client Agreement

When you receive business support through the Mountain Association, you are not just the receiver of services, you are in a partnership with the Mountain Association and with the consultant. You have asked the Mountain Association to invest in your business or organization, and we take this very seriously. Out of respect for our staff, consultants & funders, we ask that you take your responsibilities seriously, as well.

**I understand that by working with the Mountain Association to get support services for my business, I agree to be responsible for the following:**

1. **Learn how to use the different sections of the Dashboard, including approving invoices, completing tasks, reviewing/approving the project proposal and leaving comments.** We understand that people may not have strong computer skills and may feel uncomfortable with technology. We are happy to provide support in learning how to navigate the Dashboard. After you've explored it, please let the Consulting Services Manager know if you could use some help with it.
2. **Stay in communication with the Mountain Association's Consulting Services Manager and the consultant.** Good communication is essential in these projects. Being busy is not an excuse for lack of communication.
3. **Keep agreements and meet deadlines,** and if I cannot, I will communicate in a timely fashion.
4. **Review invoices within 48 hours of the consultant uploading them.** Approve if they look right or contact consultant with questions/concerns.
5. **Be a responsible steward of funds:** When I approve an invoice, I am confirming that the information on the invoice is accurate. For instance, if the consultant says that the logo is complete, but you have not yet approved the logo, you should not approve the invoice for payment. (If you hire someone to put a roof on your house, you would not pay them if only half the roof is installed.)
6. If I realize I am not able or willing to do these, I will let the Consultant and Consulting Services Manager know that I want to withdraw the project.
7. If I do not fulfill these agreements or if I am not in communication with the consultant or the Consulting Services Manager for a period of **45 days**, I understand that the Mountain Association may withdraw funding for the project.

Client name (please print) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Appendix D: Sample Invoice

Consultant name & address:	County Marketing & Accounting, 123 Main St., Manchester, KY 40962				
Invoice #:	0001				
Invoice Date:	1/5/2020				
Client name:	Best Food Kitchen				
Date	Time Entry Notes	Rate	Hours	Mileage	Line Total
10/16/2016	Called and scheduled meeting with Client for Friday after 11am. He informed me he was purchasing a home and considering whether it made the most sense to add a commercial kitchen to his home or lease out another commercial space. He would like to receive my help doing a financial review of both considerations.	\$80.00	0.5		\$40.00
10/31/2016	Completed financial statements and tax returns. Spread financials to review with Client. Organized tax returns into managerial accounting review lesson.	\$80.00	2		\$160.00
11/6/2016	In person meeting with Client. Reviewed his three year financial information together. Covered analyzing an income statement and understanding income statement ratios. Also explained the need to monitor ratios on a timely basis. We also looked at a mortgage loan and its impact on global cash flow. Reviewed his credit report and identified area that needed improvements. Lastly we looked at existing cash flow capacity and the impact that would have on his ability to get a loan for a new delivery truck.	\$80.00	3		\$240.00
10/27/2016	70 miles @ 2020 IRS rate .575 cents per mile	0.575		70	\$40.25
11/6/2016	70 miles @ 2020 IRS rate .575 cents per mile	0.575		70	\$40.25
		<b>Total</b>		<b>140</b>	<b>\$520.50</b>
				Percentage responsible for	
				Mountain Association	75% \$390.38
				Client	25% \$130.12
Total # of hours approved for project			30		
Total # of hours used (including this invoice)			10		
Number of hours remaining in project			20		

## Appendix E: Liability Release

The client and consultant will be asked to sign a liability release. Here are the clauses:

- Consultant agrees to indemnify the Mountain Association and hold the Mountain Association harmless from any and all losses, liabilities, claims and causes of action (whether asserted by parties or non-parties to this agreement), costs and expenses (including attorneys' fees) arising from, regarding, or relating to this agreement or Consultant's acts or omissions in the performance of this agreement, except to the extent that such losses, liabilities, claims and causes of action, costs and expenses are caused by or result from the Mountain Association's intentional wrongful conduct or gross negligence. *(Note that a similar liability clause is included in the consultant contract.)*
- Client agrees to indemnify the Mountain Association and hold the Mountain Association harmless from any and all losses, liabilities, claims and causes of action (whether asserted by parties or non-parties to this agreement), costs and expenses (including attorneys' fees) arising from, regarding, or relating to this agreement or the acts and omissions of Client and/or Consultant and/or the Mountain Association in the performance of this agreement, except to the extent that such losses, liabilities, claims and causes of action, costs and expenses are caused by or result from the Mountain Association's intentional wrongful conduct or gross negligence.
- Any disputes, claims or actions arising out of, regarding, or relating to this agreement or any disputes, claims, or actions regarding or relating to or arising from the acts or omissions of any party to this agreement in the performance of this agreement shall be resolved exclusively through final and binding arbitration.

Except as otherwise provided herein, arbitration shall be administered by the American Arbitration Association under its Commercial Arbitration Rules, and judgement upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof. The arbitration shall be conducted at a mutually agreeable site located in Madison County, Kentucky.

The parties will attempt to agree upon a mutually acceptable arbitrator located in Kentucky. If the parties are unable to agree upon an arbitrator within a reasonable period of time, then an arbitrator shall be selected through the rules and procedures of the AAA.