

**Form W-9**  
(Rev. March 2024)  
Department of the Treasury  
Internal Revenue Service

## Request for Taxpayer Identification Number and Certification

Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

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

**Before you begin.** For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	<b>1</b> Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) <b>Cheri Cole Simpkins</b>		<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____  (Applies to accounts maintained outside the United States.)
	<b>2</b> Business name/disregarded entity name, if different from above. <b>The Simpkins Law Firm, LLC</b>		
	<b>3a</b> Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ <b>Note:</b> Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____		
	<b>3b</b> If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. _____ <input type="checkbox"/>		
	<b>5</b> Address (number, street, and apt. or suite no.). See instructions. <b>211 NW EXECUTIVE WAY, SUITE G</b>		
<b>6</b> City, state, and ZIP code <b>LEE'S SUMMIT, MISSOURI 64063</b>		Requester's name and address (optional)	
<b>7</b> List account number(s) here (optional)			

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is 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 *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>								
			-				-	
<b>or</b>								
<b>Employer identification number</b>								
0	2	-	0	7	9	5	2	1

### 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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**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 for Part II, later.

**Sign Here**    Signature of U.S. person    *Cheri Cole Simpkins*

Date    *10/1/2025*

### 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).

### What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

**LEGAL SERVICES AGREEMENT**  
(Board of Equalization)

**THIS AGREEMENT**, made and entered into on this 30<sup>th</sup> day of September, 2024, by and between **JACKSON COUNTY, MISSOURI**, hereinafter called "the County" and **The Simpkins Law Firm, LLC.**, 211 Executive Way, Suite G, Lee's Summit, MO 64063, hereinafter called "Legal Counsel."

**WITNESSETH:**

WHEREAS, Legal Counsel has agreed to provide specialized legal advice and representation to the County in accordance with the terms, conditions, and covenants as set forth in this Agreement; and,

WHEREAS, Legal Counsel and the County have agreed to be bound by the provisions hereof,

NOW THEREFORE, in consideration of the foregoing and the terms and provisions herein contained, County and Legal Counsel respectively promise, covenant and agree with each other as follows:

1. Legal Counsel shall provide specialized legal advice and representation to the County relating to acting as legal counsel to the Jackson County Board of Equalization. Legal Counsel agrees that all valid requests for legal services under this contract will come from the Office of the County Counselor.

2. Legal Counsel shall work as an independent contractor and not as an employee of the County. Legal Counsel shall be subject to the direction of the County only as to the result to be accomplished and not as to the means and methods for accomplishing the result. Legal Counsel shall report all earnings received hereunder

as gross income, and be responsible for its own Federal, State, and City withholding taxes and all other taxes, and operate its business independent of the business of the County except as required by this Agreement.

3. The County shall pay Legal Counsel a fee in the amount of \$600.00 for each full-day of hearings and \$150.00 per hour for each partial-day of hearings of the Jackson County Board of Equalization. In addition, Legal Counsel shall provide representation and consultation to the Board of Equalization outside of its hearings, as requested, at the rate of \$150.00 per hour. The total amount paid for all legal work completed is not to exceed \$60,000.00. Legal Counsel shall bill County monthly for its services, and County shall pay Legal Counsel promptly upon receipt of Legal Counsel's statement.

4. Legal Counsel agrees that should there be a need for billable work on any topic that would result in additional invoicing in excess of \$60,000, Legal Counsel will notify the County Counselor in writing and will not proceed with the work until they have received approval to do so in writing.

5. Legal Counsel shall bear all the expenses of its work under this Agreement.

6. The term of this Agreement shall be effective as of September 30, 2024, and shall extend until September 30, 2025, unless sooner terminated. Legal Counsel or the County may terminate this Agreement by giving five days written notice to the other party. Termination of this Agreement shall not constitute a waiver of the rights or obligations which County or Legal Counsel may be entitled to receive

or be obligated to perform under this Agreement. Should this Agreement terminate, all supplies, books, brochures, fliers, lists, and all other County materials must be delivered and returned by the Legal Counsel to the County within three days of the demand of the County.

7. Legal Counsel promises, covenants, and agrees to faithfully observe and perform all terms, provisions and requirements of this Agreement and Legal Counsel's failure to so observe and perform in accordance with said terms, provisions, and requirements of this Agreement shall represent and constitute a breach of this Agreement and in such event, Legal Counsel consents and agrees as follows:

(a) The County may without prior notice to Legal Counsel immediately terminate this Agreement; and,

(b) In addition to the foregoing, the County shall be entitled to petition and receive from any Court a temporary and/or permanent injunction against Legal Counsel; and,

(c) In addition to all of the foregoing, the County shall be entitled to collect from Legal Counsel all costs incurred by the County as a result of said breach including reasonable attorney's fees, reasonable accountant's fees, investigation expenses, court costs and sheriff's mileage and service fees without limitation by enumeration.

8. Pursuant to §285.530.1, RSMo, Legal Counsel assures that it does not knowingly employ, hire for employment, or continue to employ an unauthorized



undocumented individuals to perform work within the State of Missouri and/or Jackson County, and shall affirm, by sworn affidavit and provision of documentation, its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services. Further, Legal Counsel shall sign an affidavit, attached hereto and incorporated herein as Exhibit A, affirming that it does not knowingly employ any person who is an unauthorized undocumented individual in connection with the contracted services.

9. If any covenant or other provision of this Agreement is invalid, or incapable of being enforced, by reasons of any rule of law or public policy, all other conditions and provisions of this Agreement shall nevertheless remain in full force and effect and no covenant or provision shall be deemed dependent upon any other covenant or provision unless so expressed herein.

10. This Agreement incorporates the entire understanding and agreement of the parties.

IN WITNESS WHEREOF, the parties hereto have signed and executed this Agreement on the date first above written.

SIMPKINS LAW FIRM, LLC

JACKSON COUNTY, MISSOURI

By Cheri Simpson  
Federal I.D. No. 02-0795215  
Cheri Simpkins

By \_\_\_\_\_  
Bryan O. Covinsky  
County Counselor

## REVENUE CERTIFICATE

I hereby certify that there is a balance otherwise unencumbered to the credit of the appropriation to which this contract is chargeable, and a cash balance otherwise unencumbered in the treasury from which payment is to be made, each sufficient to meet the obligation of \$60,000.00 which is hereby authorized.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Director of Finance and Purchasing  
Account No. 045-1101-56020

Exhibit A

### WORK AUTHORIZATION AFFIDAVIT

As a condition for any service provided to the County, a business entity shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services.

Business entity, as defined in section 285.525, RSMo pertaining to section 285.530, RSMo, is any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage, or livelihood. The term "business entity" shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term "business entity" shall include any business entity that possesses a business permit, license, or tax certificate issued by the state, any business entity that is exempt by law from obtaining such a business permit, and any business entity that is operating unlawfully without such a business permit.

Every such business entity shall complete the following affidavit affirming that it does not knowingly employ any person who is an unauthorized undocumented individual in connection with the contracted services. The completed affidavit must be returned as a part of the contract documentation.

This affidavit affirms that **The Simpkins Law Firm, LLC**, is enrolled in, and is currently participating in, E-verify or any other equivalent electronic verification of work authorization operated by the United States Department of Homeland Security under the Immigration Reform and Control Act of 1986 (IRCA); and, **The Simpkins Law Firm, LLC**, does not knowingly employ any person who is an unauthorized undocumented individual in conjunction with the contracted services.

In Affirmation thereof, the facts stated above are true and correct. (The undersigned understands that false statements made in this filing are subject to the penalties provided under section 575.040, RSMo.)

Cheri Cole Simpkins  
Authorized Representative's Signature  
owner  
Title

Cheri Cole Simpkins  
Printed Name  
9/27/2024  
Date

Subscribed and sworn before me this 27<sup>th</sup> day of September, 2024. I am commissioned as a notary public within the County of Jackson, State of Missouri, and my commission expires on April 10, 2025.

Michael R. Taylor  
Signature of Notary

9/27/2024  
Date

