

BOARD OF COUNTY COMMISSIONERS  
AGENDA ITEM SUMMARY

Meeting Date: December 19, 2007

Division: County Attorney

Bulk Item: Yes  No

Department: County Attorney

Staff Contact Person: Bob Shillinger, ext. 3470

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**AGENDA ITEM WORDING:** Approval of an August 2007 invoice in the amount of \$2,100.00 from Joseph A. Masullo, Architect, for services regarding Monroe County v. Lodge Construction.

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**ITEM BACKGROUND:** Joseph Masullo was our expert witness in the Lodge Construction case.

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**PREVIOUS RELEVANT BOCC ACTION:**

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**CONTRACT/AGREEMENT CHANGES:**

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**STAFF RECOMMENDATIONS:** Approved

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**TOTAL COST:** \$2,100.00

**BUDGETED:** Yes  No

**COST TO COUNTY:** \$2,100.00

**SOURCE OF FUNDS:** \_\_\_\_\_

**REVENUE PRODUCING:** Yes  No  **AMOUNT PER MONTH** \_\_\_\_\_ **Year** \_\_\_\_\_

**APPROVED BY:** County Atty  OMB/Purchasing  Risk Management

**DOCUMENTATION:** Included  Not Required

**DISPOSITION:** \_\_\_\_\_

**AGENDA ITEM #** \_\_\_\_\_

**JOSEPH A. MASULLO, ARCHITECT**

7380 NW 21<sup>ST</sup> STREET  
MARGATE, FLORIDA 33063  
TELEPHONE: 954-805-6549  
FLORIDA REGISTRATION NO. AROO10728

August 18, 2007

Ms. Janet Ritenbaugh  
Ferencik, Libanoff, Brandt, Bustamante, and Williams  
Attorneys at Law  
150 S. Pine Island Road, Suite 400  
Ft. Lauderdale, FL 33324

Re: **Legal Consulting**  
**Monroe County, Florida v Lodge Construction**  
**Restoration and Adaptive Use of the Gato Cigar Factory**  
**1100 Simonton Street**  
**Key West, Florida 33040**

**INVOICE NO. 1**

**ARCHITECTURAL SERVICES: July and August/2007**

July 11 through August 15, 2007

Pretrial investigation, review and analysis of the following documents:

- Deposition of Joseph A. Masullo of 11/05/03
- Deposition of Ernest Holmes of 10/30/03
- Meeting Minutes 10/01/99 through 02/22/00
- Lodge Construction Daily Project Reports 10/11/99 through 02/14/00
- Lodge Construction RFI No.1 through No.25
- Construction Schedule dated 10/11/99
- Bender & Associates IB No.1, IB No.4, IB No.5 and IB No.6
- Spec Section 00500 Form of Agreement Between Owner and Contractor
- Construction Photographs

**Principal Architect: J. Masullo 12.0 hours @ \$175.00 per hour**

**\$ 2,100.00**

**TOTAL AMOUNT DUE**

**\$ 2,100.00**

*Joseph A. Masullo 12/03/07*  
*BRK*  
*MR*  
*9/20/07*

**Request for Taxpayer  
 Identification Number and Certification**

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

Print or type  
See Specific Instructions on page 2.

Name (as shown on your income tax return)  
**Joseph A. Masullo**

Business name, if different from above

Check appropriate box:  Individual/Sole proprietor     Corporation     Partnership     Other

Exempt from backup withholding

Address (number, street, and apt. or suite no.)  
**7380 NW 21st Street**

Requester's name and address (optional)

City, state, and ZIP code  
**Margate, FL 33063**

List account number(s) here (optional)

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number  

2	6	7	1	7	3	4	0	6
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or

Employer identification number  

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

**Part II Certification**

Under penalties of perjury, I certify that:

- 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. person (including a U.S. resident alien).

**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 **J. Masullo**

Date **9/11/07**

**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.

**U.S. person.** 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.

In 3 above, 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.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company; or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

**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,

VENDOR #: 92443  
NEW: \_\_\_\_\_ CHANGE: \_\_\_\_\_  
POSTED BY: \_\_\_\_\_  
DATE: \_\_\_\_\_

MONROE COUNTY  
BOARD OF COUNTY COMMISSIONERS  
VENDOR FILE REQUEST FORM

Vendor Name: Joseph A. Masullo  
Search Name / Abbrev.: \_\_\_\_\_  
Street Address: 7380 NW 21st Street  
P.O. Box: \_\_\_\_\_  
City / State: Margate, FL  
Zip Code: 33063 Phone: 954-805-6549

ACCOUNTS PAYABLE ADDRESS (if different from above)

Street  
Address: \_\_\_\_\_  
P.O. Box: \_\_\_\_\_  
City / State: \_\_\_\_\_  
Zip Code: \_\_\_\_\_ Phone: \_\_\_\_\_  
Contact Name: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

Tax Id Number: 267-17-3406  
Fax Number: \_\_\_\_\_  
1099 Code: \_\_\_\_\_

Requester: Sheila Sutter Date: Sept. 13, 2007  
Purchasing Approval: \_\_\_\_\_ Date: \_\_\_\_\_

1099 CODES

- M Medical / Health Care Payments
- N Non-Employee Compensation
- O Other Income
- R Rentals

Fax this form to 305-295-3660.

Finance will process with a maximum turn around of 24 hours.

This form MUST BE ACCOMPANIED WITH A W-9  
if it is a new vendor setup.

# WorkCentre M128 Transmission Report

G3 ID

Date/Time: 09/13/2007: 03:36PM

Page: 1 (Last Page)

Local Name  
Logo

Document has been sent.

Document Size 8.5X11"SEF

<b>W-9</b> Form (Rev. November 2002) Department of the Treasury Internal Revenue Service		<b>Request for Taxpayer                  Identification Number and Certification</b>		Give form to the requester. Do not send to the IRS.
Name (as shown on your income tax return) <b>Joseph A. Masullo</b>				
Business name, if different from above				
Check appropriate box: <input checked="" type="checkbox"/> Individual <input type="checkbox"/> Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other				
Address (number, street, and apt. or suite no.) <b>7320 NW 21st Street</b>				
City, state, and ZIP code <b>Marietta, FL 32063</b>				
List account number(s) here (optional)				
<b>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 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 2. 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 <b>216747134016</b>		Employer identification number _____		
<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. person (including a U.S. resident alien).				
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 this Certification, but you must provide your correct TIN. (See the instructions on page 4.)				
Sign Here Signature of U.S. person: <b>J. Masullo</b>		Date: <b>9/11/07</b>		
<b>Purpose of Form</b> 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.				
U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:				
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),				
2. Certify that you are not subject to backup withholding, or				
3. Claim exemption from backup withholding if you are a U.S. exempt payee.				
In 3 above, 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.				
For federal tax purposes, you are considered a person if you are:				
<ul style="list-style-type: none"> <li>• An individual who is a citizen or resident of the United States,</li> <li>• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or</li> <li>• Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(c) for additional information.</li> </ul>				
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:				
<ul style="list-style-type: none"> <li>• The U.S. owner of a disregarded entity and not the entity.</li> </ul>				

Oct. No. 10231X

Form W-9 (Rev. 11-02-02)

Total Pages Scanned: 2 Total Pages Sent : 2

No.	Doc.	Remote Station	Start Time	Duration	Pages	Mode	Contents	Status
1	8955	3052953660	9-13; 3:34PM	52s	2 / 2	ECM		CP

Note:  
 RE: Resend MB: Send to Mailbox BC: Broadcast MP: Multi Polling RV: Remote Service  
 PG: Polling RB: Relay Broadcast RS: Relay Send BF: Box Fax Forward CP: Completed  
 SA: Send Again EN: Engaged AS: Auto Send TM: Terminated