



Contractor Application

Section 1

Please indicate all properties for which your company is interested in being contacted:

- Salisbury Community Development Corporation Properties
 Owner Occupied Rehabilitation Properties
 New construction only
 Contractor must be a Class A or Class B General Contractor and meet additional insurance requirements

Section 2

Company Name _____ Yrs. In Business _____

Address _____

City _____ State _____ Zip Code _____ Business Number _____

Cell Number _____ Fax Number _____

Business Email(s): _____

Owner's Name(s) _____

Home Address _____

City _____ State _____ Home Phone _____ Yrs. at this address? _____

Is company operating as a: Sole-Proprietor _____ Partnership _____ S-Corporation _____ Corporation _____

Limited Liability Corp _____ Limited Liability Partnership _____ Personal Corporation _____ Non-Profit _____

Is company incorporated? Yes _____ No _____ EIN/SS# Employer No _____ State _____

No. Of employees: _____ Permanent _____ Part-time _____

Does your company specialize in: Commercial _____ Residential _____

Type of Service(s) provided by firm: _____

Does the company hold any other contractor's license under a different company name? Yes _____ No _____

If yes, please state name & address: _____

Is company affiliated with or a subsidiary of another party? Yes _____ No _____

If yes, please state name & address: _____

Section 3

Is your company minority owned? (at least 51% ownership)? Yes _____ No _____

If yes, please choose one of the following: Alaskan or Native American Asian or Pacific Islander
 Black, non-Hispanic White, non-Hispanic Hispanic

Is your company women owned (at least 51% ownership)? Yes _____ No _____

Is your company owned by a service disabled veteran? Yes _____ No _____

Is your company located in Rowan County? Yes _____ No _____

If no, is the principle ownership (at least 51% residing in Rowan County)? Yes _____ No _____

Is your company a section 3 business? Yes _____ No _____

If NO please skip to section 4

If YES, how do you qualify?

1. Is 51% of your business owned by section 3 residents? Yes _____ No _____

a. Percent owned by section 3 residents: _____

b. Percent owned by all others: _____

c. Total (should equal 100%): _____

2. Does 30% of your current full-time staff meet the definition of a section 3 resident? Yes _____ No _____

a. Total number of full-time employees: _____

b. Number of full-time employees that currently meet the definition of a section 3 resident: _____

c. Number of full-time employees that may have met the definition of a section 3 resident within the last 3 years: _____

d. Total percent of full-time staff that meet the definition of section 3: _____

3. Does your business have evidence of firm commitment(s) to provide 25% of the total dollar amount of subcontracts to section 3 businesses? Yes ___ No ___

a. Total dollar amount of subcontract to be awarded with HUD funds: _____

b. Total dollar amount of HUD funded subcontracts to be awarded to section 3 businesses: _____

c. Total percent to be awarded: _____

Section 4

- Please enclose copies of current:
- (1) Business License
 - (2) Contractor's License Number and Class
 - (3) Proof of Insurance

Insurance company's Name and Phone No.: _____

Section 5

List at least three (3) jobs your firm has completed in the last year in the Rowan County area:

Name _____

Address _____

Approx. Cost of Job _____ Phone No. _____ Date of Work _____

Name _____

Address _____

Approx. Cost of Job _____ Phone No. _____ Date of Work _____

Name _____
Address _____
Approx. Cost of Job _____ Phone No. _____ Date of Work _____

Section 6

List three (3) suppliers your company conducts business with regularly and with whom you have established credit:

Name _____
Address _____
Approx. Cost of Job _____ Phone No. _____

Name _____
Address _____
Approx. Cost of Job _____ Phone No. _____

Name _____
Address _____
Approx. Cost of Job _____ Phone No. _____

Are you willing to furnish a financial statement if requested? Yes _____ No _____

Has the business ever defaulted on a job or loan? _____ (if yes, please explain)

Has the business ever been adjudged bankrupt? _____ (If yes, please explain)

Is the business currently a party in any law suits? _____ (If yes, please explain)

Section 7

VERIFICATION - The business hereby agrees to provide, upon request, documents verifying the information provided within this application.

WARNING Title 18, Section 1001 of the United States Code states that a person is GUILTY OF A FELONY FOR KNOWINGLY AND WILLINGLY MAKING FALSE OR FRAUDULENT STATEMENTS to any department or agency of the United States. MAKING FALSE STATEMENTS IS ALSO A FELONY UNDER THE LAWS OF THIS STATE.

I/We hereby certify under penalty of perjury that all information contained in this document is true and correct.

Signature: _____
Signature of Business Owner or Authorized Representative:

Date: _____

AUTHORIZATION TO RELEASE INFORMATION TO
SALISBURY COMMUNITY DEVELOPMENT CORPORATION

I, _____, _____
(Name) (Title)

of _____
(Company Name)

do hereby authorize the Salisbury Community Development Corporation to obtain verification of any of the information from the sources named in my Contract Qualification application.

Please provide the requested information to the Salisbury Community Development Corporation, 1400 W. Bank St, Salisbury, NC 28144.

Signature: _____

Address: _____

Date: _____

Salisbury Community Development
Corporation (SCDC)

SIGNATURE AUTHORIZATION FORM

To SCDC:

1. The following person(s) is/are **listed as owner(s)** of this company:

NAME: _____ TITLE: _____ SIGNATURE: _____
NAME: _____ TITLE: _____ SIGNATURE: _____
NAME: _____ TITLE: _____ SIGNATURE: _____

2. The following person(s) is/are **contact person(s) and authorized to sign all documentation** on behalf of this company:

NAME: _____ TITLE: _____ SIGNATURE: _____
NAME: _____ TITLE: _____ SIGNATURE: _____
NAME: _____ TITLE: _____ SIGNATURE: _____

3. The following person(s) is/are authorized **to represent the company for purposes of estimating, bidding, or supervising the job.**

NAME: _____ TITLE: _____ SIGNATURE: _____
NAME: _____ TITLE: _____ SIGNATURE: _____
NAME: _____ TITLE: _____ SIGNATURE: _____

Signature Authorization Approved By:

Contractor's Legal
Business Name: _____ Office Phone: _____

Contractor TA/DBA Name: _____ Cell Phone: _____

Street Address	City	State	Zip
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AUTHORIZING:
NAME _____ SIGNATURE: _____
Type or Print

AUTHORIZING TITLE:
of Officer or Owner _____ DATE: _____
Type or Print

NOTE: Signatures are authorized until amended in writing by authorizing Contractor.

CONTRACTOR APPLICATION
Risk and Insurance Requirements
Owner- Occupied Rehabilitation Properties

In Consideration of the work being performed by Subcontractor on behalf of SCDC and their affiliates, Subcontractor hereby agrees to:

1. All Subcontractors are required to maintain in effect during the period work is being performed by Subcontractor, for or on behalf of SCDC for all Owner Occupied Rehabilitation properties, the following insurance coverages:

A. Comprehensive General Liability Insurance – providing premises and operations, completed operations and products liability with limits of:

General Aggregate	\$1,000,000
Products-Comp/Op Aggregate	\$1,000,000
Personal & Advertising Injury	\$ 500,000
Each Occurrence	\$1,000,000
Fire Damage	\$ 50,000
Medical Expense	\$ 5,000

B. Business Automobile Insurance – insuring owned, non – owned & hired automobiles with limits of:

Combined Single Limit	\$ 500,000 or
Bodily Injury – per person	\$ 250,000
Bodily Injury – per accident	\$ 500,000
Property Damage	\$ 100,000

C. Workers Compensation Insurance – Virginia Statutory coverage with Employers Liability limits of:

Each Accident	\$ 100,000
Disease – Policy Limit	\$ 500,000
Disease – Each Employee	\$ 100,000

2. **SCDC shall be named as additional insured on the Subcontractor’s general liability insurance policy, and Salisbury Community Development Corporation shall be listed as Certificate Holder.**
3. SCDC shall receive annually a certificate of insurance from the Subcontractor specifying that the above coverage’s are in effect. Said certificate will require Subcontractor to give SCDC 30 days written notice in the event the insurance is cancelled for any reason.
4. Indemnity: To the fullest extent permitted by law, Subcontractor shall defend, indemnify and hold harmless SCDC, their employees, and/or its assigns from any and all claims including bodily injury and property damage that may arise from performance of Subcontractor’s work.
5. Waiver of Subrogation: It is hereby agreed and understood that Subcontractor agrees to waive any and all rights of subrogation against SCDC regarding any occurrence involving SCDC or any of its affiliates. Subcontractor will request, require and obtain from its insurance company(s) applicable Waiver of Subrogation endorsements.
6. Safety: To protect persons and property, Subcontractor shall establish a safety program, implementing safety measure, policies and standards conforming to (1) those required or recommended by governmental and quasi governmental authorities having jurisdiction and (2) requirements of any agreement with VBCDC. Subcontractor shall keep project site clean and free from debris resulting from Subcontractor’s work.

Signature of Contractor

Date

Address for Additional Insured and Certificate Holders:

Salisbury Community Development Corporation, 1400 W. Bank St., Salisbury, NC 28144

SALISBURY COMMUNITY DEVELOPMENT CORPORATION (SCDC)

ANTICOLLUSION / NONDISCRIMINATION CLAUSES

ANTICOLLUSION CLAUSE:

THE UNDERSIGNED HEREBY CERTIFIES THAT THEY DID NOT EITHER DIRECTLY OR INDIRECTLY ENTER INTO ANY COMBINATION OR ARRANGEMENT WITH ANY PERSON, FIRM OR CORPORATION, OR ENTER INTO ANY AGREEMENT, PARTICIPATE IN ANY COLLUSION, OR OTHERWISE TAKE ANY ACTION IN THE RESTRAINT OF FREE, COMPETITIVE BIDDING IN VIOLATION OF THE SHERMAN ACT (15 U.S.C. SECTION 1), SECTIONS 59.1-9.1 THROUGH 59.1-9.17 OR SECTIONS 59.1-68.6 THROUGH 59.1-68.8 OF THE CODE OF VIRGINIA.

THE UNDERSIGNED HEREBY CERTIFIES THAT THIS AGREEMENT, OR ANY CLAIMS RESULTING THEREFROM, IS NOT THE RESULT OF, OR AFFECTED BY, ANY ACT OF COLLUSION WITH, OR ANY ACT OF, ANOTHER PERSON OR PERSONS, FIRM OR CORPORATION ENGAGED IN THE SAME LINE OF BUSINESS OR COMMERCE; AND, THAT NO PERSON ACTING FOR, OR EMPLOYED BY, VBCDC OR SVHC HAS AN INTEREST IN, OR IS CONCERNED WITH, ANY BIDS, BUSINESS OR COMMERCE ; AND, THAT NO PERSON OR PERSONS, FIRM OR CORPORATION OTHER THAN THE UNDERSIGNED, HAVE, OR ARE, INTERESTED IN ANY BIDS, BUSINESS OR COMMERCE.

NONDISCRIMINATION CLAUSE:

1. EMPLOYMENT DISCRIMINATION BY BIDDER SHALL BE PROHIBITED.
2. DURING THE PERFORMANCE OF THIS CONTRACT, THE BUSINESS SHALL AGREE AS FOLLOWS:
 - A. THE BUSINESS WILL NOT DISCRIMINATE AGAINST ANY EMPLOYEE OR APPLICANT FOR EMPLOYMENT BECAUSE OF RACE, RELIGION, SEX, AGE, NATIONAL ORIGIN, OR HANDICAP, EXCEPT WHERE RELIGION, SEX, AGE, NATIONAL ORIGIN OR HANDICAP IS A BONA FIDE OCCUPATIONAL QUALIFICATION REASONABLY NECESSARY TO THE NORMAL OPERATION OF THE BIDDER. THE BUSINESS AGREES TO POST IN CONSPICUOUS PLACES, AVAILABLE TO EMPLOYEES AND APPLICANTS FOR EMPLOYMENT, NOTICES SETTING FORTH THE PROVISIONS OF THIS NONDISCRIMINATION CLAUSE.
 - B. THE BUSINESS, IN ALL SOLICITATIONS OR ADVERTISEMENTS FOR EMPLOYEES PLACED ON BEHALF OF THE BUSINESS, WILL STATE THAT SUCH BUSINESS IS AN EQUAL OPPORTUNITY EMPLOYER.
 - C. ADVERTISEMENTS, NOTICES, AND SOLICITATIONS PLACED IN ACCORDANCE WITH FEDERAL LAW, RULE OR REGULATION SHALL BE DEEMED SUFFICIENT FOR THE PURPOSE OF MEETING THE REQUIREMENTS OF THIS SECTION.

Name and Address of Business:	
	Date:
	By:
	Original Signature In Blue Ink
Contractor's Federal Identification Number: _____ Or Social Security Number: _____	_____ Printed Name _____ Title of Officer or Owner
Telephone Number:	Fax Phone Number:

Is your firm a "minority" business? _____ Yes _____ No If yes, please indicate the "minority" classification below:

_____ African American _____ Hispanic American _____ American Indian _____ Eskimo _____ Asian American
 _____ Aleut _____ Other; Please Explain: _____

Is your firm Woman Owned? _____ Yes _____ No

Is your firm a Small Business? _____ Yes _____ No

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)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Other (see instructions) ▶ _____	
	Exempt payee	
	Address (number, street, and apt. or suite no.) City, state, and ZIP code 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 the "Name" line 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 act a*

Social security number		

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.

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- 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 a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

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/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "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/disregarded entity name" line.

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/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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. 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 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 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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
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 ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ 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.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ 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. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.