

WILMOT

MODULAR STRUCTURES, Inc.

5812 Allender Road • White Marsh, MD 21162
www.wilmotmodular.com

Subcontractor Qualification Application Package

Subcontractor: Review the attached information, complete all requirements and return the following forms:

- Subcontractor Qualification Information Application
- Subcontractor General Policies Acknowledgement Page - *signed*
- Subcontractor Hauler Policies Acknowledgement Page - *signed*
- Certificate of Insurance *as per sample certificate*
- Safety Manual Acknowledgement Page - *signed*
- W-9

EMAIL to: tracy@wilmotmodular.com

Contact for Inquiries: 410-335-1200 / 800-966-8883
Tracy Alcarese x106 - Insurance / Application questions
Mark Terry x113 - Project Management questions
Kathy Cadigan x115 - Project Administration questions

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5812 Allender Road, White Marsh, MD 21162

410-335-1200

800-966-8883

410-335-9148 FAX

www.wilmotmodular.com

sales@wilmotmodular.com

Dear Subcontractor:

Wilmot Modular Structures, Inc., headquartered in White Marsh, MD is a leading supplier of mobile offices and modular buildings in the Mid-Atlantic area. It is currently looking to expand its base of vendors and subcontractors through the issuance of the attached Subcontractor Qualification Application.

All completed Subcontractor Qualification Applications submitted by subcontractors or vendors will be reviewed. If your company qualifies under the criteria set by Wilmot, it will be considered an "Approved Vendor" and will be included on Wilmot's Approved Vendor List. Only Approved Vendors with current records on file with Wilmot will be allowed to do work for Wilmot.

If your company is interested, please complete the attached application and submit via e-mail to Tracy@wilmotmodular.com.

Sincerely,

Kathy Cadigan
Office Manager

INNOVATORS IN SPACE SOLUTIONS

"We are the Best and we Love what we do!"

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WILMOT

MODULAR STRUCTURES, Inc.

5812 Allender Road • White Marsh, MD 21162

SUBCONTRACTOR QUALIFICATION INFORMATION

NAME OF COMPANY _____

ADDRESS _____

CITY/STATE/ZIP _____

PHONE # _____ FAX #: _____

EMAIL: _____

WEBSITE: _____

Description of subcontract work performed:

At this address, company operates as: Individual, Sole Proprietor Corporation
 Co-venturer or Partnership Affiliate, of: _____ with Headquarters
located: _____

How many years has your organization been in business as a contractor under your present business name? _____

Name and Address of Principal Bank or Banks:

Name and Address of Insurance Company:

Name and Address of Bonding Company:

Company's single project bonding limits _____

Indicate what states company does work in:

List all certifications (minority, hub zone, 8a, etc.) and licenses for this company:

Union Affiliation of Company Closed Shop (Union) Name of Union: _____
 Open Shop (Non-Union)

Name Principals and Key Employees of organization and give brief description of construction experience: *(use separate sheet(s) if necessary)*

Has this Company, or its predecessors, or nay person in an official capacity with this Company, ever been adjudicated bankrupt; ever failed to complete a contract; or ever made an assignment of assets in settlement of business obligations for less than the total amount of the indebttness?

No Yes *(If answer to any part of this question is YES, please attach a separate written explanation)*

Are there now any liens, suits, or judgments pending or outstanding, and unsatisfied as a result of the business operations of this Company, its officers, or its predecessors?

No Yes *(If answer to any part of this question is YES, please attach a separate written explanation)*

Projects References:

List names of projects completed in the last twelve months, your Customer's name, location of job, project \$ amount, short description of scope of work: *(Use separate sheet and attach to application)*

Trade References:

List at least (3) trade references including contact name, address and phone number.

1.

2.

3.

This Prequalification Application is submitted by the applicant with the full knowledge that the contents herein are considered as true and accurate representation of the capabilities and financial capacity of the Company to perform work on the above projects.

Note: Please fill in data requested above. Should information submitted be incomplete, we may not consider your company qualified to do subcontract work for Wilmot Modular Structures, Inc.

Company: _____

By: Print Name _____ Signature _____

Title: _____ Date _____

**Please return this form to: Wilmot Modular Structures, Inc.
5812 Allender Road
White Marsh, MD 21162**

SUBCONTRACTOR POLICIES

General Requirements

Subcontractors' Qualifications:

All subcontractors perform work as independent contractors for Wilmot Modular Structures, Inc. They are not eligible for company benefits and must provide their own insurance coverage as indicated in the Insurance Coverage Agreement. A current Certificate of Insurance must be provided in order for Wilmot to accept a subcontractor's service.

Scope of Work:

A detailed Scope of Work will be provided with every Request for Quote (RFQ) and agreed upon at the start of each job. (see Forms Addendum) Any changes to the scope of work must be approved by the Project Manager or Site Supervisor prior to work being done. A written Change Order must be approved prior to commencing any additional work. Any charges for work performed that HAS NOT been approved WILL NOT be paid. If that scope of work includes the removal of items that Wilmot has designated for reuse (to be decided before work begins), it must be set aside in a safe area as designated by Wilmot.

Certified Payrolls:

The subcontractor shall submit one original and two copies of its payroll records and the payroll records of each of its subcontractors within 14 calendar days after the end of each payroll period. Payrolls shall be submitted on U.S Department of Labor Wage and Hour Public Contracts Division Payroll Form WH-347 or its equivalent.

Materials provided by Wilmot:

When material, supplies and/or equipment owned by Wilmot are provided to Subcontractor for the use on a specific job, a materials form must be completed by the Subcontractor and signed by Project Manager or Fleet Manager for the BEFORE they will be allowed to use item(s).

The following polices apply to the removal of any Wilmot-owned material, supplies and/or equipment by a Subcontractor from Wilmot's yard:

1. Tools will not be lent out to any subcontractor.
2. Subcontractors are not allowed in the Tool Supply Area. If a sub is found in the tool container and is unsupervised by a Wilmot employee, they may be asked to leave the property.
3. If a sub needs material, a Request Form must be submitted to Yard Manager who will arrange for materials, supplies or equipment to be given to Sub.
4. A copy of safety rules and requirements will be available in the Service Department. All subcontractors must sign Policy Agreement that states they have read the rules and will adhere to them while on Wilmot's property and/or while using equipment.
5. Any materials, tools or equipment belonging to Wilmot are not allowed to leave the premises without consent of Fleet Manager.

Working on Wilmot property:

If a subcontractor is required to work in Wilmot's yard, they will be provided with a copy of all safety rules and requirements. Only subcontractors that have signed a copy of the Safety Policy indicating that they have read and understand the Safety requirements at Wilmot will be allowed to work on the site.

All subcontractors must clean up their areas after the job is complete. It is expected that all work areas be kept in a reasonably orderly condition for safety reasons and all OSHA requirements are met. Any costs incurred by Wilmot to clean up an area left in disarray by a Subcontractor will be backcharged.

Working Hours:

Working Hours are 7:00-3:15. If it is necessary to have work done over the weekend or after hours, arrangements must be made with Service or Fleet Manager.

Use of Alcohol/Drugs:

The use of alcohol or drugs on Wilmot’s property or a customer’s jobsite is strictly prohibited and will not be tolerated. Any subcontractor found to be under the influence of alcohol or drugs while working on the job or during working hours as noted above will be asked to leave the jobsite and will be backcharged for time lost.

Billing:

Invoices from Carriers: Signed Delivery Sheets must accompany any invoices that are sent in for payment. All invoices must have a Stock Number(s) or Serial Number(s) of unit(s) hauled. All invoices for maintenance work must also have a Purchase Order Number. Any invoices without this information will be returned.

Invoices from other Subcontractors: Invoices must include Wilmot’s Purchase Order Number in order to be processed. Signed Timesheets, *if required*, must accompany invoice with Stock Number of unit indicated on invoice.

Quotes:

All work must be submitted as a Scope of Work with a quote. That quote will be referred to in a Purchase Order.

Quality of Work Issues:

Any quality of work issues will be addressed and taken care of by sub in a timely manner or Wilmot Service Crew will respond and a backcharge WILL BE incurred.

I have read and understood the above policies.

Company Name

Print Name

Signature

Date

SUBCONTRACTOR POLICIES

Hauling Carriers

PICK UP OF UNITS:

Drivers may enter property from North Lot Gate between the hours of 7am-4pm Monday thru Friday. If weekend entry is needed, Transportation Manager must be notified.

Driver must enter Operations Center to obtain paperwork from Transportation Manager prior to hooking up to trailer.

IF ACCIDENTS OCCUR:

Driver must notify Wilmot immediately. Wilmot will contact customer.

IF DELAY OCCURS IN TRANSIT OR ON JOB-SITE LASTING MORE THAN ½ HOUR:

Contact Transportation Manager. Wilmot will contact customer.

RETURNING UNITS:

When returning a unit to Wilmot's yard between 7:00AM -3:30 PM, come in North Lot entrance.

When returning a unit between 3:30 PM – 5:00 PM, come in main entrance and drive straight back to rear of main lot – drop unit there.

When returning a unit after 5:00 PM, call to make other arrangements.

If unit is left after 3:30 PM and driver is unable to get in office, paperwork is to be left in trailer.

I have read and understood the above policies.

Name/Date

DESCRIPTIONS (Continued from Page 1)

Automobile Liability per written contract. General Liability coverage is primary and non-contributory and Umbrella/Excess Liability follows form. Waiver of Subrogation in favor of Additional Insureds is included as respects General Liability and Workers Compensation.

Wilmot Modular Structures

Safety Manual for Subcontractors

Subcontractor Safety Guidelines

Subcontractors shall conduct their operations to ensure the protection of employees. By agreeing to our Subcontractor Agreement, a Subcontractor agrees to comply with all federal, state and local safety regulations and to enforce the rules listed below.

1. Alcohol, illegal drugs, guns, and other weapons shall not be brought onto the job site at anytime. No employee shall report for work under the influence of drugs or alcohol.
2. Sturdy leather work boots shall be worn by everyone. Sneakers and lightweight shoes are prohibited.
3. Shirts (at least a tee shirt) and other suitable clothing shall be worn at all times. Tank tops are not acceptable.
4. Proper eye protection must be worn when grinding, cutting, or using a cut off saw.
5. Fall protection shall be used by everyone working six or more feet above the ground; this includes the use of harnesses and lanyards.
6. Trucks and equipment with a restricted rear view shall have back-up alarms.
7. Good housekeeping shall be maintained at all times. Subcontractor shall ensure prompt removal of trash with the work area and surrounding areas free of debris at all times as well as the orderly storage of work materials, and immediate removal or bending over of protruding nails.
8. Right-to-Know laws require Subcontractor to submit Material Safety Data Sheets to Wilmot Modular Structures for each hazardous substance they supply for us on a project prior to starting the job.

TOOLBOX MEETINGS

Weekly toolbox meetings are one of the cornerstones of an effective safety program. They reinforce our commitment to safety and remind everyone that safety is an expected part of their job performance.

The Safety Director is expected to hold toolbox meetings on a regular basis. Our Safety Director will distribute information that can be used for these meetings. However, the topic may not always be applicable to every work crew.

One of the main reasons for holding toolbox meetings is to provide the training necessary for people to perform their work safely and efficiently.

Information is readily available from our Safety Director on practically any safety-related topic you can imagine. If you are unfamiliar with an operation or if you simply want more information, ask for it.

HOUSEKEEPING

Housekeeping makes a highly visible statement about our company because our workplace is a reflection of our attitudes and priorities. Naturally this statement should be strongly positive. It is very difficult to convince anyone of our concern for safety and quality if the job site is a sloppy disorganized war zone.

It has been estimated that 1/3(one-third) of all on-the-job accidents are related to poor housekeeping. Literally thousands of workers are injured each year because they slip, trip, stumble, or step on objects that are in their way. Although these accidents are usually blamed on carelessness, they are actually the direct result of poor housekeeping.

Good housekeeping is also part of any fire prevention program. Trash, Pasteboard, boxes, oily rags, and other scrap materials are an excellent source of fuel. It isn't unusual for a work area or office to be burned out if housekeeping falls behind.

One clear way to measure your housekeeping effectiveness is by injuries. Nail puncture wounds should never happen in our workplace. When stripping lumber, pull nails out of reusable lumber and bend nails over in scrap, immediately. In rare cases where this is not possible, the area should be barricaded so that no one steps on a nail.

Another point to keep in mind is that housekeeping needs to be intensified prior to winter weather. Trash and tripping hazards covered by snow are more dangerous and difficult to see and clean up.

Good housekeeping is a daily integral part of each operation. The old routine of stopping to clean up only after a state of disaster has been declared results in us maximizing our risk and minimizing our benefits. A disaster area shows that house-keeping is being used as a last resort rather than as an accident prevention tool.

PERSONAL PROTECTIVE AND EMERGENCY EQUIPMENT

Here is a list of the most commonly used personal protective and emergency equipment:

- First-aid kit
- Fire Extinguisher
- Hard hats
- Glasses, goggles, and face shields
- Cutting goggles and welding shields
- Ear plugs or muffs
- Respirators
- Gloves – rubber or leather
- Knee pads
- Safety belts and lanyards

EYE AND FACE PROTECTION

Eye injuries are a problem in the modular industry. This should not be surprising because every job we do has certain risks to our eyes. These risks may involve flying objects from drilling, grinding, and sawing. It may involve pressurized liquids or compressed air or steam cleaning. Another risk involves radiation burns from cutting or welding. There are also the possibilities of chemical burns from epoxies, battery acid, fuels, cleaners, paint thinners, etc. If nothing else, we all face the possibility of wind blowing something into our eyes. Naturally, you can understand why we suggest that everyone wear eye protection **all** the time.

Safety glasses provide adequate protection for most work, however, the following jobs require extra protection:

1. Grinding – goggles or a face shield
2. Cutting torch – a shade #5 face shield and gloves
3. Welding – welding helmet with the proper shade glass and gloves
4. Pressure washing – face shield

Our goal is to make sure no one suffers eye injury that might destroy his or her eyesight. We will provide whatever protective equipment is needed to reach this goal. All we ask is that you use it **before** an accident happens!

RIGHT TO KNOW

Everyone has a need and right to know what chemical substances they are working with. These chemicals come in many different forms such as gases, liquids, fumes, etc. In order to protect your health, it is important to use these chemicals safely.

There are two main sources for chemical safety information; labels and "Material Safety Data Sheets" (MSDS). Labels can be found on the bag, box, barrel, bottle, or other container that product is delivered in. Labels give you a brief idea of how to use the product safely.

More detailed information can be found on the product's MSDS (Material Safety Data Sheet). A MSDS tells you what the dangerous ingredients are, how to store and use the product safely, what injuries it can cause, how to protect yourself, what to do for first-aid, and much more.

Each new hire receives basic training about the Right to Know Law when he or she is hired and each employee is required to:

1. Know what chemical substances he or she works with.
2. Know how to use these chemicals safely.
3. Work safely with these chemicals, based on information found on the MSDS.
4. Use all necessary protective equipment.

In summary, chemicals have become a serious yet necessary part of our business. By using this information, we manage to use them safely.

EMERGENCY PROCEDURES

IN CASE OF FIRE

1. Call the fire department immediately if there is any doubt about your ability to put out the fire. Realize that fires can get out of hand quickly and it doesn't cost us anything for the fire department to respond.
2. The Service Manager shall take charge of the situation until he is relieved by the fire department. He will keep all employees and the general public away from any danger. He shall also meet the fire department when they arrive and provide whatever assistance they may need.
3. Know where fire extinguishers are located and how to use them.
4. Remember that our first priority is to protect our people. Put out the fire if you can do so safely. However, don't expose anyone to the possibility of being trapped in a burning structure or being near burning barrels, tires, fuel tanks, compressed gas bottles, or any other possibly explosive substances. Also, remember that many burning substances produce toxic smoke, so no one should breathe it.
5. Report any incidents to the Safety Director at the main office as soon as any emergency situation has been properly controlled.

IN CASE OF ACCIDENTS

1. Call for an ambulance immediately if there is any indication that it may be needed. Remember, it doesn't cost anything for an ambulance to respond. Provide the exact location of the accident, the number of people injured, and if possible, the severity of the injuries.
2. The Service Manager will take charge of the situation until authorized emergency personnel relieve him. He shall provide whatever assistance may be necessary.
3. Be familiar with emergency first-aid procedures.
4. Perform whatever immediate rescue or first-aid operations are necessary to protect people from further injury, as long as this can be done without risking the lives of other people.
5. Send someone to meet the ambulance and direct them to the accident scene.
6. Workers should stay back and out of the way of emergency personnel, but be readily available to provide whatever assistance may be required.
7. Report any incidents to the Safety Director as soon as an emergency situation has been properly controlled.

NOTE: Don't disturb or remove anything from the scene of an accident or fire until a complete investigation has been made.

Safety Manual Acknowledgment:

The rules, programs, and procedures stated above in the Company's Safety Manual for Subcontractors are not intended to cover all the possible situations you will be faced with on the job. The Company encourages you to act in a safe and responsible manner at all times, both on and off the job.

I have read the Company's Safety Manual, understand it, and agree to abide by it. I understand that violation of these rules may lead to dismissal.

Company Name: _____

Print Name/Title: _____

Signature: _____

Date: _____

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, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
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
OR
Employer identification number

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:

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 ▶

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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 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.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. 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 www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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 ³
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
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

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 second 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. 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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit the IRS website at www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.