



# Contractor and Sub Contractor Application

## New Albany NSP I Program Only

Company Name \_\_\_\_\_

Submitted By \_\_\_\_\_

Date: \_\_\_/\_\_\_/\_\_\_\_\_

**Please check which role you are applying for:**

- General Contractor
- Sub Contractor
- Other \_\_\_\_\_

**Attn: Ted Fulmore**  
**New Directions Housing Corporation**  
**1000 East Liberty Street**  
**Louisville, KY 40204**  
**(502) 457-8470**  
**tedf@ndhc.org**

### For NDHC Office Use Only

Date submission received \_\_\_\_\_

Printed name of NDHC employee receiving submission \_\_\_\_\_

Approved \_\_\_ Yes \_\_\_ No

If yes, Approval letter sent on \_\_\_\_\_

If no, Disapproval letter sent on \_\_\_\_\_



## **New Directions Housing Corporation Mission Statement**

The mission of New Directions Housing Corporation is to develop and maintain affordable housing and vital communities in partnership with neighborhoods and other stakeholders. We are “Caring neighbors building community.”

## **Description**

Established in 1969, New Directions is Louisville's largest not-for-profit housing provider. We provide safe, affordable housing for 1,000 low-income families. We also offer housing-based social services to the residents of our communities striving for self-sufficiency.

- **Housing Development**  
New Directions constructs affordable, quality housing communities to benefit families of low income and people with special needs.
- **Resident Services**  
Resident Services provides housing-based human services designed to foster self-sufficiency.
- **Housing Management**  
New Directions provides professional management services designed to respect individual's rights and responsibilities.
- **Neighborhood Initiatives**  
New Directions Housing works with community leaders and residents to strengthen grassroots organizations for increased safety and empowerment.
- **Repair Affair**  
Repair Affair mobilizes community-wide resources and volunteers to support the housing repair needs of elderly and disabled homeowners of low income throughout Kentuckiana.
- **Youth Learning Centers**  
New Directions celebrates the talents of children who live in our housing communities and their surrounding neighborhoods.
- **Adult Learning Centers**  
New Directions empowers adults living in our housing and their surrounding neighborhoods by connecting them with resources and providing life skills trainings.



## Dear Applicant:

On behalf of New Directions Housing Corporation (NDHC hereafter), thank you for your interest in providing services to our agency as a Contractor or Sub Contractor (Contractor hereafter). All applications and required documentation must be submitted to New Directions Housing Corporation, 1000 East Liberty Street, Louisville, KY 40204.

In order for a Contractor to be approved and added to the NDHC Approved Contractor list, all required documentation must accompany a complete application. NDHC will perform a thorough investigation on all information provided for each application including contacting the Better Business Bureau and the unit of applicable local governments to obtain a list of any complaints. Any unresolved complaints shall be a cause for a Contractor to become ineligible.

If a Contractor's performance is unsatisfactory on any job, the Contractor may be removed from the NDHC Approved Contractor list. A Contractor may also be removed from the NDHC Approved Contractor list for any one or more of the following reasons:

- Termination of a Construction Contract under the program. Said termination shall be as per the terms of the Contract.
- Contractor persistently or repeatedly fails to complete projects on time as per the time of the completion specified in the Construction Contracts.
- Contractor fails or refuses to complete actions necessary to satisfy a correction notice issued by the Housing Rehabilitation Specialist/Rehab Advisor or Property Manager. This shall apply to correction notices issued before or after a final acceptance on the project has been issued.
- Contractor fails to obey, or persistently disregards, laws, ordinances, rules, regulations, or orders of any public authority having jurisdiction.
- Bankruptcy or insolvency of a Contractor, including failure to supply enough payment to Sub Contractor(s) of materials suppliers.
- Pattern of inferior work performed by Contractor, including work that has not been performed in a good and workmanlike manner that is consistent with standard trade procedures. This shall also include the failure of a Contractor to provide proper quality control and supervision of all Sub Contractors.
- Pattern of complaints from residents or homeowners regarding the conduct of the Contractor, its employees and/or Sub Contractors.

**NDHC shall provide Contractors with written notification of the violations that threaten the eligibility of the Contractor.**



## NDHC Requirements for Contractor / Sub Contractor Application

The undersigned hereby applies to be placed on the NDHC Approved Contractors list maintained by NDHC for the purposes of housing rehabilitation, renovation, emergency and non-emergency repairs, new-construction, real estate maintenance or other related services to our agency as a Contractor or Sub Contractor.

✓ **Please check that all required documents listed below are attached to application**

- 1. A copy of current applicable license(s)
  
- 2. A current Evidence of General Liability Insurance Certificate including:
  - a. A minimum limit of \$1 million
  - b. Naming New Directions Housing Corporation as an Additional Insured on Form CG20101185 (for on-going and completed operations)
    - i. For the Repair Affair, Emergency Home Repair, Roof programs and the Neighborhood Home Repair programs, both New Directions Housing Corporation and the homeowner shall be named as Additional Insured. For the NSP, Additional Insured shall be listed as "Future first homeowner".
  - c. A 30-day cancellation notification to New Directions Housing Corporation
  
- 3. A current Evidence of Umbrella Liability Insurance Certificate including:
  - a. A minimum limit of \$5 million
  - b. Naming New Directions Housing Corporation as an Additional Insured
    - i. For the Repair Affair, Emergency Home Repair, Roof programs and the Neighborhood Home Repair programs, both New Directions Housing Corporation and the homeowner shall be named as Additional Insured. For the NSP, Additional Insured shall be listed as "Future first homeowner".
  - c. A 30-day cancellation notification to New Directions Housing Corporation
  
- 4. A current Evidence of Workers Compensation Insurance Certificate including:
  - a. Minimum standard coverage per KESA of "100/500/100" meaning:
    - \$100,000 per employee per accident
    - \$500,000 disease policy limit
    - \$100,000 per employee per disease
  - b. A 30-day cancellation notification to New Directions Housing Corporation
  
- 5. Completed W-9 "Request for Taxpayer Identification Number and Certification"
  
- 6. Title VI Notice (must be signed to acknowledge receipt)
  
- 7. Current references from three (3) previous jobs completed. References must include all required contact information



- 8. Copy of current 8(a) Minority or Woman Owned Business Entity Certification
- 9. Copy of all current Certification(s) including Lead-Based Paint training, LEED

<b>Additional Requirements for the New Albany NSP I Applicants</b>
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✓ **Please check that all required documents listed below are attached to application**

- 10. A current Evidence of General Liability Insurance Certificate including:
  - a. A minimum limit of \$1 million per occurrence and \$2 million aggregate
  - b. Naming New Directions Housing Corporation and Indiana Housing and Community Development Authority as an Additional Insured on Form CG20101185 (for on-going and completed operations)
  - c. A 30-day cancellation notification to New Directions Housing Corporation
  
- 11. A current Certificate of Builders Risk Insurance including:
  - d. A minimum limit of \$1 million per occurrence and \$2 million aggregate
  - e. Naming New Directions Housing Corporation and Indiana Housing and Community Development Authority as an Additional Insured on Form CG20101185 (for on-going and completed operations)
  - f. A 30-day cancellation notification to New Directions Housing Corporation



Please Print Clearly

**Company Information**

Company Contact Name \_\_\_\_\_

Legal Company Name \_\_\_\_\_

Doing Business As (DBA) \_\_\_\_\_

Physical Address \_\_\_\_\_

City \_\_\_\_\_ ST \_\_\_\_\_ Zip \_\_\_\_\_

Mailing Address (if different than physical) \_\_\_\_\_

City \_\_\_\_\_ ST \_\_\_\_\_ Zip \_\_\_\_\_

Office Phone ( ) \_\_\_\_\_ Cell ( ) \_\_\_\_\_ Fax ( ) \_\_\_\_\_

Email \_\_\_\_\_ Website \_\_\_\_\_

Number of Employees: \_\_\_\_\_

SS # or Federal Tax ID # \_\_\_\_\_

Type of Business  Corporation  Partnership  Sole Proprietorship  Joint Venture  
 Limited Liability Corporation  Other \_\_\_\_\_

State Contractor License No \_\_\_\_\_ Expiration Date \_\_/\_\_/\_\_\_\_

Is your company minority or woman owned?  Yes  No

If yes, is your company certified?  Yes  No If yes, please attached certification

How long has your company been in business? \_\_\_\_\_

Applicable City Business License # \_\_\_\_\_ Expiration Date \_\_/\_\_/\_\_\_\_

Number of years licensed? \_\_\_\_\_

If applicable, who performs in-house design work? \_\_\_\_\_

If design work is not performed in-house, list contact information

Contact person \_\_\_\_\_ Phone \_\_\_\_\_

Description of Services \_\_\_\_\_

\_\_\_\_\_



**The undersigned hereby agrees that in consideration for being placed on the NDHC Approved Contractors list, he/she will comply with the following conditions on all work performed:**

1. That work will be performed in accordance with all applicable regulations, codes of the City, County and State, subject to such inspections as deemed necessary by the government officials.
2. That if work performed by the Contractor or his/her Sub Contractors is found to be unsatisfactory by code inspectors, local governments, insurance inspectors or funders, or if contract relations between the Contractor and homeowner or other parties are found to be unsatisfactory, then the Contractor can be removed from the NDHC Approved Contractors list.
3. That adequate General Liability, Umbrella, Workers Comp, and Builder's Risk (New Construction) insurance certifications will be provided to NDHC and will be kept current throughout all contract periods.
4. That the Contractor will abide by all of the equal opportunity provisions of the Civil Rights Act.
5. That the Contractor will guarantee his/her work and provide warranty against defective workmanship for a period of one (1) year from the date of final acceptance of the work. Additional manufacturers' warranties shall also be provided to the owner as they apply.
6. That Contractor shall provide lien releases for all material, labor, supplies, equipment, and Sub Contractors used during or as a result of construction project. Said release shall be provided prior to the Contractor receiving final payment.
7. That Contractor will hold harmless NDHC against any and all claims arising from the Contractor's activities. Said Agreement shall be incorporated in all subsequent contracts and agreements.

\_\_\_\_\_  
Authorizing Signature

\_\_\_\_\_  
Authorizing Name Printed

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date



**Work Experience as it relates to**

- Federally funded or HUD programs
- Lead-based paint remediation
- Apartment construction / maintenance / rehab
- New home construction
- Home renovation / rehab
- Design / Build model
- Historic preservation (utilizing the Secretary of Interiors' Standards)
- Historic preservation (utilizing the City of New Albany Historic District Design Guidelines)
- Historic preservation (utilizing the City of Louisville Historic District Design Guidelines)

List the names, years of and company(ies) / project(s) of checked work-related experience of the primary five (5) key owners and employees.

**Name** \_\_\_\_\_ **Years of experience** \_\_\_\_\_

Relevant work / projects \_\_\_\_\_

\_\_\_\_\_

**Name** \_\_\_\_\_ **Years of experience** \_\_\_\_\_

Relevant work / projects \_\_\_\_\_

\_\_\_\_\_

**Name** \_\_\_\_\_ **Years of experience** \_\_\_\_\_

Relevant work / projects \_\_\_\_\_

\_\_\_\_\_

**Name** \_\_\_\_\_ **Years of experience** \_\_\_\_\_

Relevant work / projects \_\_\_\_\_

\_\_\_\_\_

**Name** \_\_\_\_\_ **Years of experience** \_\_\_\_\_

Relevant work / projects \_\_\_\_\_

\_\_\_\_\_



**Lead-Based Paint Clearance Requirements / Experience**

**Lead-Based Paint Requirements**

*Many projects may involve homes and apartments constructed prior to 1978, triggering compliance with HUD Lead-Based Paint regulations, 24 CFR part 35. If the project is determined to impact lead-based paint hazards, the qualifying Contractor shall provide a copy of their current certification as a Lead-Based Paint Abatement Supervisor or successful completion of a HUD approved Lead-Safe Work Practice course.*

*In addition, under the new EPA Renovation, Repair, and Painting (RRP) rule that goes into effect April 2010, all Contractor working on homes built prior to 1978, facilities that are occupied by children under the age of six (6), or child-care facilities will be required to provided current certification from an EPA certified firm of completion of the RRP Certified Renovator course.*

**Note:** These requirements are not intended to exclude any interested Contractors, but serve as a method to verify a track record of established business. The signature on the Contractor’s Application authorizes NDHC to contact those persons listed, to verify the current standing of your company and to verify the quality of the work performed.

**Lead-Based Paint Certification**

Please check which training certifications your company has achieved and provide copies of certifications.

- EPA RRP Rule (effective April 2010)
- Lead Safe Work Practices
- Lead Worker
- Risk Inspector
- Lead Supervisor
- Risk Assessor

**Lead-Based Paint Experience**

Do you have experience achieving lead clearance (Interior & Exterior) from a 3<sup>rd</sup> party inspection?  Yes  No

**If No**, please explain \_\_\_\_\_

**If Yes**, please list jobs below:

**1. Job Address** \_\_\_\_\_

Contact Person: \_\_\_\_\_

Date \_\_\_/\_\_\_/\_\_\_\_\_



**2. Job Address** \_\_\_\_\_

Contact Person \_\_\_\_\_

Date \_\_\_/\_\_\_/\_\_\_

**3. Job Address** \_\_\_\_\_

Contact Person \_\_\_\_\_

Date \_\_\_/\_\_\_/\_\_\_



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## **Additional Information**

**Legal Findings: Have you had any judgment (County, State, or Federal) made your against your company or has your company settled any law suits in the past three (3) years?**

Yes  No

If yes, explain

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**Excluded Parties:** A Contractor is only eligible to receive contracts from NDHC as long as they do not appear as debarred or suspended from contracting on Federal programs. There are two web-based searches that must be conducted and documented: (a) HUD’s Limited Denials of Participation list; and (b) Excluded Parties List System. Both of these processes must be completed for each Contractor/Sub Contractor prior to entering into a contract. Results from each search will be placed in project file.

### **Identity of Interest**

All Contractors with “Identity of Interest” must have approval of the Executive Director of the Agency before a contract can be approved. A written explanation of why this Contractor or vendor has been approved, despite a conflict of interest, must be kept in the project file.

### **Title VI Records**

Certain projects may have Title VI requirements. Such projects will have reporting and record keeping requirements including: Affirmative Action Policy (AP), Project Questionnaire (PQ), Monthly Employment Utilization Report (MEUR), Workforce Utilization Report (WFU), Monthly Contractor and Sub Contractor Payment Report (MCSPR), and the MBE/WBE/HBE-Minority Owned Business/Women Owned Business/Handicapped Owned. These documents will be kept by the NDHC Department implementing a project with these requirements. Vendors must have the required documents on file at NDHC before a contract is signed. The Housing Development Department will keep the monthly reports. The NDHC Title-VI Officer is responsible for overseeing these records.

### **Davis Bacon Wage Documents and Section 3 (If applicable by contract / agreement)**

Some projects require Davis Bacon Wage (8 or more units or public facility) and/or Section 3 documentation and implementation. Where a project is covered by Davis-Bacon wage rates, and/or Section 3, NDHC will acquaint Contractors with the federal requirements. NDHC staff will brief the Contractor on the payment process, federal wage requirements, minority/women business development goals, forms to be used, and review the Contractor’s record keeping and accounting systems. NDHC will incorporate any current prevailing wage rate provisions in the Contractor bid packages. The general Contractor is responsible for completing all records. Copies of this information will be retained by NDHC in its project files. The NDHC department responsible for reviewing these records will record evaluations of Contractor reporting. NDHC desires to pay fair and equitable wages and can require this reporting and wage review.



**Submittals Schedule for Projects requiring adherence to Title VI with Government Funding**

All submittals must be submitted to New Directions Housing Corporation, 1000 East Liberty, Louisville, KY 40204. Failure to submit items with a bid can be reasons for rejections.

	Form	Frequency of Completion	Signers	Pages
AAP	Affirmative Action Plan	Complete once a year	GC and Subs	AAP 1,2,&3
PQ	Project Questionnaire	Once for Project	GC and Subs	PQ
WFU	Work Force Utilization	Once a year	GC and Subs	WFU
MEUR	Monthly Employment Utilization Form	Monthly	GC and Subs	MEUR



## **References**

Please complete a list of three (3) references where work has been completed by your company. Please list the address and telephone number of each. Give a brief description of the work completed.

1. **Name of Business or Home Owner** \_\_\_\_\_

Job Address \_\_\_\_\_

Contact Person \_\_\_\_\_

Contact Phone \_\_\_\_\_

Contract Amount (optional) \$ \_\_\_\_\_

Date Completed \_\_\_\_/\_\_\_\_/\_\_\_\_

2. **Name of Business or Home Owner** \_\_\_\_\_

Job Address \_\_\_\_\_

Contact Person \_\_\_\_\_

Contact Phone \_\_\_\_\_

Contract Amount (optional) \$ \_\_\_\_\_

Date Completed \_\_\_\_/\_\_\_\_/\_\_\_\_

3. **Name of Business Home Owner** \_\_\_\_\_

Job Address \_\_\_\_\_

Contact Person \_\_\_\_\_

Contact Phone \_\_\_\_\_

Contract Amount (optional) \$ \_\_\_\_\_

Date Completed: \_\_\_\_/\_\_\_\_/\_\_\_\_



## TITLE VI NOTICE

*New Directions Housing Corporation is an equal opportunity employer and does not discriminate based upon race, color, religion, national origin, sex, age, handicap, sexual orientation or membership in a class.*

*By signing this, you acknowledge that you have been made aware of the non-discrimination policy in effect at New Directions Housing Corporation, in compliance with Title VI.*

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Contractor, Sub Contractor or Vendor Name

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Signature

Printed Name

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Title

Date

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	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.

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

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

### 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 <sup>1</sup>	Generally, exempt payees 1 through 7

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, 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](http://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](http://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](http://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.

## 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](mailto: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](mailto:spam@uce.gov) or contact them at [www.consumer.gov/idtheft](http://www.consumer.gov/idtheft) or 1-877-IDTHEFT(438-4338).

Visit the IRS website at [www.irs.gov](http://www.irs.gov) to learn more about identity theft and how to reduce your risk.

### 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 <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
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 <sup>4</sup>
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

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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.

### 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.