

June 22, 2010

Dear Applicant:

We appreciate your response and interest in becoming an approved General Contractor for CountyCorp's Neighborhood Stabilization Plan.

CountyCorp is the private non-profit development corporation for Montgomery County. CountyCorp will assist Montgomery County Community Development (MCCD) in administering the federal funded Neighborhood Stabilization Program (NSP), which will require the assistance of construction contractors to further the objectives as outlined in the NSP Substantial Action Plan Amendment.

A special allocation of federal funds has been released to Montgomery County under the Housing and Economic Recovery Act of 2008 (HERA) under the Emergency Assistance for Redevelopment of Abandoned and Foreclosed Homes heading referred to throughout this Request for Proposal (RFP) as the Neighborhood Stabilization Program (NSP) administered by the Department of Housing and Urban Development (HUD). These funds can be utilized to acquire land and property; to demolish or rehabilitate abandoned or foreclosed properties; to rent or sell and provide down payment and closing cost assistance to low, moderate, and middle-income homebuyers (household incomes may not exceed 120 % of area median income).

CountyCorp has developed an open evaluation process to have General Contractors approved to bid on the rehabilitation of residential homes. CountyCorp will acquire these homes, and approved General Contractors will follow our specifications to bid on the rehabilitation work.

It is important to note that General Contractors who apply to be approved will only be considered if they prove they can demonstrate the capacity to completely rehabilitate homes in a 70-day timeframe from start to finish. These are 1,000-1,600 square foot brick and vinyl ranch and 1-1/2 story homes built after 1955 and are complete rehabilitation projects. *Preference will be given to companies located in Montgomery County, Ohio.*

Successful applicants will be put on an approved list, which will give them the opportunity to bid on specific rehabilitation projects. Being on the approved general contractor list does not guarantee any work. Each job will be bid individually with one minority general contractor bidding on each job.



As soon as your application is received, it will be reviewed by CountyCorp for accuracy and content.

If you have any questions please contact:

Adam Blake  
Housing Development Manager  
CountyCorp  
130 W. Second Street  
Suite 1420  
Dayton, Ohio 45402

**CountyCorp**  
**CONTRACTOR POLICIES AND PROCEDURES**

The following are the policies and procedures of CountyCorp that affect you as a bidder and contractor doing work with this office.

**INSURANCE & WORKERS' COMPENSATION**

Contractor will carry the Contractor's Bodily Injury and Property Damage Insurance, including operations, completed operations and products in the following amounts: Bodily Injury Insurance of \$500,000.00 for injuries, including accidental death, to any one person, and \$1,000,000.00 on account for one occurrence; Property Damage Insurance of \$500,000.00 for each occurrence. Contractor will provide proof to CountyCorp of comprehensive liability coverage protecting Owner.

The Contractor will also provide proof of compliance with the Workers' Compensation and the Unemployment Compensation statutes in effect for the State of Ohio; and he will also maintain a Federal Employer Identification Number (Federal ID).

**BIDDING**

As directed by the homeowner, CountyCorp may select three (3) contractors from our approved list, using a rotating system. (A minority contractor is included on each bid.) The homeowner may select one (1) additional pre-qualified contractor to bid on his/her project, and that contractor will represent the fourth bidder. In some cases, the homeowner may be permitted to choose only one contractor from our approved list. Those contractors who are selected will receive complete job specifications for bidding.

In bidding a job, you are expected to visit the property. If the structure is occupied, you are also expected to make contact with the owner. If you are unable to gain entrance to the premises, you should notify this office as soon as possible. A lock box will be installed on vacant properties.

When you receive a bid request, you are expected to submit a bid. If for any reason you cannot bid, write "NO BID" on the "Bid Proposal," and fax it to CountyCorp as soon as possible. If you do not respond to bid requests three consecutive times, or if you submit five "NO BID" statements within one year, your name will be removed from our bidder's list for six (6) months, after which time you may reapply.

Bids must be submitted in sealed envelopes with your name and the name and address of the job clearly marked on the outside. You must also provide a priced copy of the specifications (broken out by item line with your bid proposal. Failure to do so can cause rejection of your bid. If you mail the bid, the sealed bid must be in a separate envelope. Bids must be received prior to the stated deadline. Bids submitted late (by our time), or unsealed or unmarked, will be rejected.

CountyCorp policy requires all successful bids to be within 10% above or below our cost estimate. If the low bid is below 10%, we will contact the low bidder to discuss the cause

of the difference. Should our estimate be incorrect, it will be adjusted. In case the low bid is above 10% of our cost estimate, we will seek to negotiate the bid amount down to an amount within the 10% range; or on identification of an error in our estimate, we will revise the estimate. However, if the bid cannot be negotiated to within 10%, and there does not appear to be any error in our estimate, we reserve the right to advise the homeowner to reject all bids and to re-bid the project.

## CHANGES

The work you do on the job must conform to the specifications. Any changes in the scope of the work must be approved by CountyCorp and signed by both the owner and the contractor before such a change is authorized. (Refer to General Specifications book, page 5.)

## PAYMENTS

Payments are made as quickly as possible, and your compliance with the following requirements will facilitate this service. (Refer to General Specifications book, page 9, for draw system.) For a progress payment, we must have:

1. Contractor's invoice,
2. Our inspector's report that the work has reached the point of completion required by the contractor,
3. Affidavit of Contractor (CountyCorp form); and
4. Other signed documents.

## **THERE WILL BE NO ADVANCE PAYMENT FOR WORK THAT IS NOT PERFORMED.**

For final payment, we must have:

1. Contractor's invoice,
2. Final inspection report that documents that work has been satisfactorily completed,
3. Statement of Satisfaction signed by the homeowner,
4. Signed change orders (if applicable),
5. Affidavit/Release of Liens (CountyCorp form), for contractor and all subcontractors,
6. Contractor/Subcontract Activity Report.

Job must be 100% completed, including punch list, before final inspection is performed. (**There are no exceptions.**) There will be 10% of the contract held for up to 30 days. Where exterior work cannot be completed because of inclement weather, payment of satisfactorily completed work will be made and the remaining "weather breakout" amount will be withheld until all work is satisfactorily completed.

Your check will be available two weeks from the Friday of the week that your invoice has been received. Checks are made payable to the contractor and the homeowner's

endorsement is required on the invoice before it can be processed. If you have difficulty obtaining the homeowner's signature, contact this office at (937) 225-6328 for assistance.

I have read this memo and hereby agree to comply with the procedures as outlined.

Contractor's  
Signature \_\_\_\_\_

Date



### CONTRACTOR APPLICATION

PLEASE COMPLETE THE APPLICATION BELOW AND SUBMIT ALL REQUIRED DOCUMENTATION. **NOTE: APPROPRIATE LICENSES AND CERTIFICATES OF INSURANCE ARE REQUIRED TO BE CONSIDERED FOR APPROVED CONTRACTOR LIST.** See item 8 for more detail.

Business Name: \_\_\_\_\_

Owner (s): \_\_\_\_\_

Contact Person (s): \_\_\_\_\_

Authorized Agent (s): \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_

E-Mail: \_\_\_\_\_ Fax: \_\_\_\_\_

Cell Phone: \_\_\_\_\_

Type of Business:      \_\_\_ Corporation    \_\_\_ Proprietorship    \_\_\_ Partnership

1. Describe Trades and the Types of Construction in which your company has current capacity to perform (check those that apply): \_\_\_ Aluminum \_\_\_ Electrical \_\_\_ Masonry \_\_\_ Painting  
\_\_\_ Plumbing/Heating \_\_\_ Roofing \_\_\_ General Contractor Other: \_\_\_\_\_

2. Last year's Gross Income (dollar value)\$ \_\_\_\_\_

3. Number of jobs you have completed as a General Contractor? \_\_\_ and largest dollar amount:  
\$ \_\_\_\_\_

4. Number of years your company has been in business: \_\_\_\_\_

5. Company name: Have the principals (owner or owners) of the company had construction businesses under other names: \_\_\_ Yes \_\_\_ No. If yes, list the following information:

Company Name (s)	Address (s)	Date (s)
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a. \_\_\_\_\_

b. \_\_\_\_\_

c. \_\_\_\_\_

6. How many employees does your company have? \_\_\_\_\_

7. Please list professional license; certifications held. Provide copies of each.

\_\_\_\_\_

\_\_\_\_\_

8. In order to be considered as a CountyCorp approved contractor, policy requires insurance be carried by all contractors in the following manner: *Provide evidence of commercial general liability insurance, against all claims for bodily injury, death and damage to property in the following limits: Not less than Five Hundred Thousand Dollars (\$500,000) for injuries, including accidental death, to any one (1) person, and not less than One Million Dollars (\$1,000,000) per occurrence, and; in an*

amount not less than Five Hundred Thousand Dollars (\$500,000) per occurrence for property damage.

**Please provide a copy of your insurance policy indicating coverage in at least the above amounts, or have your insurance company send or fax a certificate.**

In order to be considered as a CountyCorp approved contractor, policy requires **Workers Compensation** be carried by all contractors.

**Provide copy of your Workers Compensation Certificate with this application.**

Consideration for approved Contractor status is contingent upon receipt of insurance and workers compensation certificates. Once approved, insurance must be maintained in the required amounts. Failure to do so will prevent payment and future bid opportunities.

9. Licenses. Please include with this application copies of all current trade licenses you currently hold.

10. Application, certification and permissions:

I, the undersigned, hereby apply to be registered on your "Qualified Bidders List". I certify that to the best of my ability the information listed above is true and correct. I further authorize CountyCorp to verify information supplied and obtain credit information and reports (please sign the attached Information Disclosure Authorization).

I agree that in consideration for being placed upon the "Qualified Bidders List", I will comply with the following conditions on all rehabilitation work performed on properties located within the designated areas regardless of whether federal financing is or is not used by the owner:

- a. To use only contract forms previously approved by the program.
- b. That if work performed by the contractor is found to be unsatisfactory by CountyCorp, or if contract relations between the contractor, homeowner or other parties are found to be unsatisfactory, that CountyCorp may remove the contractors name from the "Qualified Bidders List".
- c. That work shall be performed in accordance with CountyCorp Construction Standards, subject to such inspections as deemed necessary.
- d. That CountyCorp's minimum liability insurance amounts will be provided as long as my firm remains on the "Qualified Bidders list".
- e. Workmen's Compensation, where required, will be provided.
- f. That the contractor will abide by Equal Opportunity provisions of the Civil Rights Act.

*Probationary Period: By signing this application I further confirm that I understand and accept CountyCorp's probationary policies: that my company will remain on a probationary list until such time that it becomes the acceptable low bidder on one job and satisfactorily completes one job under this program. Following this satisfactory completion, I understand that I will be placed on the "Qualified Bidders List" and be eligible to bid on subsequent rehab jobs on a rotating, competitive basis. Should my performance during the probationary period be considered unsatisfactory, I understand that I will be removed from the Qualified Bidders List and will be ineligible to bid on all future jobs.*

\_\_\_\_\_  
COMPANY

\_\_\_\_\_  
Authorized Signature / Title

Social Security No. \_\_\_\_\_, or Federal I.D. No. \_\_\_\_\_

Date \_\_\_\_\_

**RETURN TO: CountyCorp**  
**130 West 2<sup>nd</sup> Street, Suite 1420, Dayton, OH 45402**  
**937-225-6328 FAX 937-225-5089**

## 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	
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"/> Other ▶ .....	
<input type="checkbox"/> Exempt from backup withholding	
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. 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. person (including a U.S. resident alien).

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

**Sign Here**

Signature of  
 U.S. person ▶

Date ▶

### Purpose of Form

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

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

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.

**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.

**Foreign person.** If you are a foreign person, use the appropriate Form W-8 (see **Pub. 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 recipient 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 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 30% of such payments (29% after December 31, 2003; 28% after December 31, 2005). This is called "backup withholding." Payments that may be subject to backup withholding include 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, or
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details), or
3. The IRS tells the requester that you furnished an incorrect TIN, or
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**.

## 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 social security card. 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 social security card 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).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's 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 From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" 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.*

**Exempt payees.** Backup withholding is **not required** on any payments made to the following payees:

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 recipients listed above, **1** through **15**.

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

<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-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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 on-line at [www.ssa.gov/online/ss5.html](http://www.ssa.gov/online/ss5.html). 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

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:** Writing "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, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see **Exempt from backup withholding** 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 or Archer MSA 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 <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 single-owner LLC	The owner <sup>3</sup>
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner <sup>3</sup>
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**, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

<sup>4</sup> List first and circle the name of the legal 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.)

**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. 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, and the District of Columbia to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 30% 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.

