



City of Hammond
Vendor Application
Purchasing Department
P.O. Box 2788
Hammond, LA 70404-2788
Tel: 985-277-5622 Fax: 985-277-5613

1. Application Type
 New Change Add/Delete

2. Federal I.D.# or Social Security #

3. Date

4. PRINCIPAL BUSINESS NAME

5. YEAR BUSINESS ESTABLISHED

6. PRINCIPAL BUSINESS ADDRESS

7. PHONE No.

8. FAX No.

9. REMITTANCE ADDRESS (IF DIFFERENT THAN ITEM 6)

10. PHONE No.

11. FAX No.

12. CONTACT INFORMATION

13. ADDRESS TO MAIL SOLICITATIONS

For your protection as well as the city's, we have made it mandatory for vendors to require a Purchase Order (PO) Number and, in some cases, a signed original of the PO. This is the only manner by which the city can determine the purchase has been authorized by the Department Head and the funds have been encumbered for payment of the transaction

14. PRIMARY CONTACT PERSON (BIDS/QUOTES/ORDERS)

15. PERSONS AUTHORIZED TO SIGN BIDS/PROPOSALS/CONTRACTS/AGREEMENTS

NAME

NAME

OFFICIAL CAPACITY

OFFICIAL CAPACITY

NAME

OFFICIAL CAPACITY

PHONE No.

FAX No.

NAME

OFFICIAL CAPACITY

WEB SITE ADDRESS

E-MAIL ADDRESS

PLEASE MAIL OR E-MAIL THE COMPLETED VENDOR APPLICATION, AND COMMODITY LIST TO: CITY OF HAMMOND PURCHASING DEPARTMENT, P.O. BOX 2788, HAMMOND, LA 70404 ATTN: VENDOR APPLICATION

PRINT OR TYPE NAME

PRINT OR TYPE NAME

SIGNATURE

FOR OFFICE USE ONLY

DATE RECEIVED

DATE ENTERED

VENDOR No.

THE CITY OF HAMMOND IS SALES TAX EXEMPT.

A COPY OF SALES TAX CERTIFICATE IS AVAILABLE UPON REQUEST.

GENERAL INFORMATION AND INSTRUCTIONS

Persons or concerns interested in being added to the City of Hammond Vendor/Bidders list must file this application with the Purchasing Division. All sections of the Application must be completed.

This application is provided as a courtesy only. An active application does not legally entitle a vendor to any particular solicitation, and therefore, vendors are encouraged to check the City's legal notices for invitations to bid/request for proposals. General information about Purchasing including including Invitations for Bids, Requests for Proposals, and Recommendations for Award are available at the City's Web Site: **www.hammond.org**

The City will not check addresses or telephone numbers for accuracy if mail is returned by the Post Office. It is the vendors responsibility to inform the City of any changes. This includes change of name, address, telephone number, changes in personnel listed on this application, and addition or deletion of items you are interested in providing. Please provide any changes of information via e-mail or the U.S. Postal System.

COMMODITY/SERVICE

Please place an (x) by the item or services you are interested in providing

- | | | |
|--|--|---|
| <input type="checkbox"/> 005 Abrasives | <input type="checkbox"/> 340 Fire Protection Equip/Supp | <input type="checkbox"/> 745 Road & Highway Asphalt |
| <input type="checkbox"/> 010 Acoust Tile, Insulat Mat | <input type="checkbox"/> 345 First Aid & Safety Equip. | <input type="checkbox"/> 750 Road/Highway Material |
| <input type="checkbox"/> 015 Copying Machine Supplies | <input type="checkbox"/> 346 Emergency Medical Equip. | <input type="checkbox"/> 755 Road/Highway Equipment |
| <input type="checkbox"/> 025 Air Compressors & Accessories | <input type="checkbox"/> 350 Flags, Poles, Banners & Access. | <input type="checkbox"/> 765 Road/Highway Heavy Equipment |
| <input type="checkbox"/> 031 Air Conditioning & Heating | <input type="checkbox"/> 360 Floor Covering, Install | <input type="checkbox"/> 770 Roofing Materials |
| <input type="checkbox"/> 041 Dogs, Bloodhound & Guard | <input type="checkbox"/> 365 Floor Maint. Machines, Parts | <input type="checkbox"/> 775 Safety Equipment/Apparel |
| <input type="checkbox"/> 045 Appliances, Household | <input type="checkbox"/> 395 Forms, Continuous, Computer | <input type="checkbox"/> 785 School & Higher Education |
| <input type="checkbox"/> 050 Art Equipment & Supplies | <input type="checkbox"/> 400 Foundry Casting, Equip. | <input type="checkbox"/> 790 Seed, Sod, Soil & Inoculant |
| <input type="checkbox"/> 052 Art Objects | <input type="checkbox"/> 405 Fuel, Oil, Grease & Lubricant | <input type="checkbox"/> 800 Shoes & Boots |
| <input type="checkbox"/> 055 Auto & Truck Accessories | <input type="checkbox"/> 415 Furniture, Lab, Special | <input type="checkbox"/> 803 Sound Systems & Accessories |
| <input type="checkbox"/> 060 Auto & Truck Maint. Items | <input type="checkbox"/> 420 Furniture, Non-Office | <input type="checkbox"/> 805 Sporting & Athletic Equipment |
| <input type="checkbox"/> 065 Auto Bodies & Accessories | <input type="checkbox"/> 425 Furniture, Office | <input type="checkbox"/> 830 Tanks |
| <input type="checkbox"/> 070 Auto Major Transportation | <input type="checkbox"/> 430 Welding Equipment | <input type="checkbox"/> 832 Tape |
| <input type="checkbox"/> 075 Auto Shop Equipment & Supplies | <input type="checkbox"/> 435 Germicides/Personal Prodc | <input type="checkbox"/> 855 Theatrical Equipment |
| <input type="checkbox"/> 078 Auto Tags | <input type="checkbox"/> 440 Glass & Glazing Supply | <input type="checkbox"/> 863 Tires & Tubes |
| <input type="checkbox"/> 080 Badges & Other ID Equipment | <input type="checkbox"/> 445 Tools, Hand (not classified) | <input type="checkbox"/> 865 Toys, Games, etc. |
| <input type="checkbox"/> 085 Bags, Bagging, Ties & Erosion | <input type="checkbox"/> 450 Hardware, Allied Items | <input type="checkbox"/> 870 Venetian Blinds, etc. |
| <input type="checkbox"/> 100 Barrels, Drums, Kegs | <input type="checkbox"/> 455 Heavy Equipment | <input type="checkbox"/> 880 Visual Education Equipment |
| <input type="checkbox"/> 105 Bearings (Except Wheel) | <input type="checkbox"/> 460 Hose. All Kinds | <input type="checkbox"/> 885 Water Treating Chemicals |
| <input type="checkbox"/> 120 Boats, Motors & Marine Supplies | <input type="checkbox"/> 470 Janitorial Supplies | <input type="checkbox"/> 890 Water Sewage Treatment Equip. |
| <input type="checkbox"/> 125 Bookbinding & Book Supplies | <input type="checkbox"/> 485 Janitorial Supplies | <input type="checkbox"/> 895 Welding Equipment/Supplies |
| <input type="checkbox"/> 135 Bricks & Clay Products | <input type="checkbox"/> 490 Laboratory Equipment/Access. | <input type="checkbox"/> 900 Pipes, Fittings, Valves |
| <input type="checkbox"/> 145 Brushes (not classified) | <input type="checkbox"/> 515 Lawn Equipment | <input type="checkbox"/> 905 Aircraft Operations |
| <input type="checkbox"/> 150 Builder's Supplies | <input type="checkbox"/> 525 Library Machines/Supplies | <input type="checkbox"/> 910 Building Maintenance/Repair |
| <input type="checkbox"/> 155 Building, Fabricated | <input type="checkbox"/> 540 Lumber, Wood, Siding, Etc. | <input type="checkbox"/> 915 Communications/Media Serv. |
| <input type="checkbox"/> 175 Chemical Lab Equip. & Supplies | <input type="checkbox"/> 545 Machinery & Heavy Hardware | <input type="checkbox"/> 920 DP Processing & Software |
| <input type="checkbox"/> 190 Chemical, Comm, Bulk | <input type="checkbox"/> 550 Markers, Plaques, Sign, Traff | <input type="checkbox"/> 924 Educational Services |
| <input type="checkbox"/> 192 Cleaning Composition/Solvents | <input type="checkbox"/> 555 Marking Devices | <input type="checkbox"/> 925 Equipment Maint. & Repair |
| <input type="checkbox"/> 195 Clocks | <input type="checkbox"/> 560 Material Handling Equipment | <input type="checkbox"/> 930 Equipment Rental/Lease |
| <input type="checkbox"/> 200 Clothing & Apparel | <input type="checkbox"/> 565 Memberships/Subscriptions | <input type="checkbox"/> 932 Financial Services |
| <input type="checkbox"/> 205 Computers, DP & Word Proc. | <input type="checkbox"/> 570 Metals; Bars, Plates, Rods | <input type="checkbox"/> 935 Health Related Service |
| <input type="checkbox"/> 208 Computer Software | <input type="checkbox"/> 575 Microfiche, Microfilm | <input type="checkbox"/> 945 Library Services |
| <input type="checkbox"/> 210 Concrete & Corrugated Metal | <input type="checkbox"/> 595 Nursery Stock & Supplies | <input type="checkbox"/> 947 Miscellaneous Services |
| <input type="checkbox"/> 215 Consultant/Contractor/Eng/Arc | <input type="checkbox"/> 600 Office Machines & Accessories | <input type="checkbox"/> 955 Public Works & Related Services |
| <input type="checkbox"/> 220 Contrl, Indica, Record Inst | <input type="checkbox"/> 610 Office Supplies, Paper/Ribbon | <input type="checkbox"/> 958 Real Property Rental & Lease |
| <input type="checkbox"/> 225 Cooler, Drinking Water | <input type="checkbox"/> 615 Office Supplies | <input type="checkbox"/> 960 Ground & Park Services |
| <input type="checkbox"/> 232 Crafts, General | <input type="checkbox"/> 620 Office supplies; Inks, Leads | <input type="checkbox"/> 965 Security, Fire & Safety Services |
| <input type="checkbox"/> 265 Drapes, Curtains, Upholdtery | <input type="checkbox"/> 630 Paint, Coatings, Walpaper | <input type="checkbox"/> 970 Shipping & Handling |
| <input type="checkbox"/> 280 Electrical Cables/Wire | <input type="checkbox"/> 635 Painting Equipment & Access. | <input type="checkbox"/> 975 Sign Materials |
| <input type="checkbox"/> 285 Electrical Equipment & Supply | <input type="checkbox"/> 640 Paper & Plastic - Disposable | <input type="checkbox"/> 980 Buyer/Surplus Property |
| <input type="checkbox"/> 287 Electronic Components | <input type="checkbox"/> 645 Paper | <input type="checkbox"/> 995 Public Works & Related Services |
| <input type="checkbox"/> 290 Energy Collecting Equipment | <input type="checkbox"/> 650 Park, Playground, Swimming | <input type="checkbox"/> 999 Other |
| <input type="checkbox"/> 295 Elevators | <input type="checkbox"/> 655 Photographic Equipment | |
| <input type="checkbox"/> 300 Embossing/Engraving | <input type="checkbox"/> 665 Plastics | |
| <input type="checkbox"/> 305 Engineering Equipment | <input type="checkbox"/> 670 Plumbing Equipment | |
| <input type="checkbox"/> 310 Envelopes, Plain, Printed | <input type="checkbox"/> 673 Pipe, Fittings & Valves | |
| <input type="checkbox"/> 315 Epoxy Based Formulas | <input type="checkbox"/> 675 Poisons; Agric. & Indust. | |
| <input type="checkbox"/> 320 Fasteners, Fastening Devices | <input type="checkbox"/> 680 Police Equipment & Supplies | |
| <input type="checkbox"/> 325 Food & Beverages | <input type="checkbox"/> 695 Printing & Silk Screening | |
| <input type="checkbox"/> 330 Fencing | <input type="checkbox"/> 700 Promotions | |
| <input type="checkbox"/> 335 Fertilizers & Soil Cond. | <input type="checkbox"/> 715 Publications/Audiovisual | |
| | <input type="checkbox"/> 720 Pumps & Accessories | |
| | <input type="checkbox"/> 725 Radio & Telecommunications | |
| | <input type="checkbox"/> 730 Television Equipment | |
| | <input type="checkbox"/> 735 Rags, Shop Towels, Wiping | |
| | <input type="checkbox"/> 740 Refrigeration Equipment | |

If you do not see your commodity listed, please choose the one that closely resembles your product or service.

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"/> 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. 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. 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 ▶
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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.

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

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 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 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 (after December 31, 2002). 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. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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 9
Broker transactions	Exempt recipients 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 recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

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

² 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 online at www.socialsecurity.gov/online/ss-5.pdf. 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 ID Numbers under Related Topics. 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. 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, 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 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, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
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). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ 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 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, and the District of Columbia 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.