



Construction Management
General Contracting
Design Build

6104 S. Gazebo Park Place
Jacksonville, Florida 32257
Office: 904.677.4610
Fax: 904.292.2643

Dear Prospective Subcontractor/Vendor:

Thank you for your interest in doing business with Elkins Construction, LLC. Prior to adding your firm into our database, it is important for us to learn more about your firm. In addition, we want to be able to talk with others who have done recent business with your organization.

Attached you will find a "Subcontractor/Vendor Qualification Form" along with the Division Codes list. The qualification form must be completely filled out for consideration or it will be returned. Once completed, please mail/fax/email to:

Elkins Construction, LLC
Attn: Dan Lee, Manager of Preconstruction
6104 S. Gazebo Park Place
Jacksonville, FL 32257
Fax (904) 292-2643
e-mail: estimating1@elkinsllc.com

Your submission will take 4-6 weeks to review. Upon completion of our review, you will receive notification from Elkins Construction, LLC regarding the status of your submission.

Thank you for your interest in Elkins Construction, LLC.



Subcontractor/Vendor Qualification Form

Please Print or Type		Date:	
Company Name		Phone Number	Fax Number
Street Address		Mailing Address	
City/ State/ Zip Code		City/ State/ Zip Code	
Contact Person		Email Address	Years in Business
Is Company Certified (check all that apply) WBE _____ MBE _____ MWBE _____		No. of Employees	Bank Reference:
Can you meet these insurance coverage minimums: Workers Comp Statutory Yes _____ No _____ General Liability \$500,000 Yes _____ No _____ Automobile Liability \$500,000 Yes _____ No _____		Bank Address (City, State)	Phone number:
Insurance Company		Bonding Company:	Can you obtain bonding? Yes or No
Phone No.		Bonding Company address:	Phone Number:

List Type of Work and Areas Covered	FLORIDA AREAS	OUT OF STATE
Trades performed: (refer to Sub-Vendor code list) <div style="display: flex; justify-content: space-between;"> <div>Code _____</div> <div>Code _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Code _____</div> <div>Code _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Code _____</div> <div>Code _____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Code _____</div> <div>Code _____</div> </div>	Jacksonville Area _____ Tallahassee Area _____ Panhandle Area _____ Gainesville, Ocala _____ Orlando Area _____ Tampa - St Pete _____ Daytona- St Lucie _____ Naples -Sarasota _____ Dade, Broward, _____ Palm Beach _____	North Carolina _____ South GA _____ North Ga _____ East S.Carolina _____ West S. Carolina _____ Alabama _____ Mississippi _____ Tenn _____

List Three Reference Projects			
Project Name		Project Location:	
Contact Name:			
Contracted by: (GC / Owner)	Phone Number	Contract Value	Completion Date
Brief Description of Work Performed:			

Project Name		Project Location:	
Contact Name:			
Contracted by: (GC / Owner)	Phone Number	Contract Value	Completion Date
Brief Description of Work Performed:			

Project Name		Project Location:	
Contact Name:			
Contracted by: (GC / Owner)	Phone Number	Contract Value	Completion Date
Brief Description of Work Performed:			

Attest: Corporate President / Owner/ or Division Head		Date:
Print Name:	Signature:	



DIVISION CODES 1 - 8

Code	DIVISION 1	Code	DIVISION 2	Code	DIVISION 4	Code	DIVISION 7
901201	Safety Supplies	002640	Synthetic Surfacing	004270	Glass Unit Masonry	007100	Waterproofing Subs
901310	Job Office Rental	002710	Fences & Gates	004400	Stone	007150	Dampproofing
901434	Temp Toilets/ Holding Tanks	002730	Playing Fields	004435	Cast Stone	007210	Building Insulation
901510	Additional Plans	002740	Fountains	004500	Masonry Restoration & Cleaning	007212	Rigid Insulation
901532	Threshold Inspection	002760	Site Furnishings	004510	Masonry Cleaning	007240	EIFS - Synthetic Stucco Subs
901533	Surveying Firms	002770	Brick Pavers	004999	Miscellaneous	007310	Roof Shingle Subcontractors
901541	Final Cleaning	002780	Stamped Concrete	DIVISION 5		007320	Roofing Tile Subcontractors
901542	Dumpster	002800	Landscaping- Irrigation	005000	Structural Steel Fab and Erection	07325	Metal Roofing Subcontractors
901543	Trash Chutes	002850	Railroad Work	005050	Structural Steel Suppliers Only	007410	Preformed Wall & Roof Panels
901550	Security	002900	Retaining Walls-CMU	005100	Structural Steel Erectors	007461	Wood Siding Subcontractors
901560	Photographs-Aerials	002932	Seawalls	005200	Metal Joists	007500	Roofing Subs - Flat Roofs
901561	Photographs-Professional	002933	Marine Construction	005300	Metal Decking	007550	Roofing Material Suppliers
901570	Materials Testing Firms	002950	Bridge Subcontractors	005350	Engineered Roof Deck Assembly	007600	Sheet Metal
901722	Small Tools	002990	Miscellaneous	005400	Lightgage Metal Framing	007810	Skylights
901732	Vendor Equipment Rental	DIVISION 3		005450	Light Gauge Trusses	007830	Hatches
901733	Fuel / Oil	003000	Ready Mix Suppliers	005500	Metal Fabrications	007850	Prefabricated Curbs
901741	Signs	003200	Concrete Reinforcement-Material	005510	Metal Stairs	007900	Sealants
901742	Temporary Fence	003210	Concrete Reinforcement-Sub	005520	Handrails/Railings/Gates	007999	Miscellaneous
901745	Storage - On & Off Site	003250	Post Tension	005530	Gratings	DIVISION 8	
901747	Cranes/Hoisting Equipment	003300	Cast in Place Concrete - Turnkey Subs	005540	Castings	008100	Metal Door & Frame Suppliers
901748	Ladders / Stairs	003350	Place and Finish Subcontractors	005700	Ornamental Metal	008120	Aluminum Doors & Frames
901749	Handrails / Fall Protection	003375	Laser Grading Subs	005800	Expansion Control	008200	Wood Door Suppliers
901804	Building Permits	003321	Insulating Concrete	005999	Miscellaneous	008250	Door Installation Subs
901855	Building Envelope Consultants	003340	Prestressed Concrete	DIVISION 6		008300	Special Doors
DIVISION 2		003350	Specially Finished Concrete	006000	Lumber Suppliers	008350	Folding Doors
002000	Sitework Subs	003400	Precast Architectural Concrete	006100	Rough Carpentry -Subs	008355	Flexible Doors
002110	Demolition	003411	Tilt-Up Wall Panels - Subs	006150	Framing Subs	008360	Overhead Doors
002224	Pipe Boring & Jacking	003412	Tilt-Up Wall Panels - Suppliers	006180	Trestles	008380	Sound Retardant Doors
002240	Soil Stabilization	003415	Tilt-Up Panel Engineering	006190	Glue-Laminated Construction	008400	Entrances & Storefront
002250	Termite Control	003420	Precast Structural Concrete	006200	Wood Trusses	008450	Revolving Doors
002300	Pile Foundations	003430	Precast Prestressed Concrete	006220	Finish Carpentry - Subs	008600	Window Suppliers
002350	Caissons	003490	GFRC	006230	Millwork	008650	Window Installation Subs
002360	Sheet Piling	003800	Concrete Pumping	006235	Wood Trim-Subcontractors	008710	Finish Hardware Suppliers
002370	Augercast Piling	003999	Miscellaneous Suppliers	006240	Wood Trim-Suppliers	008721	Automatic Doors
002420	Underpinning	DIVISION 4		006400	Laminated Plastic	008900	Window Walls/Curtain Walls
002500	Dewatering	004000	Masonry Material Suppliers	006431	Architectural Woodwork	008999	Miscellaneous
002550	Site Utilities - Water and Sanitary	004150	Masonry Accessories - Suppliers	006500	Wood Stairs & Railings		
002610	Asphalt Paving	004200	Masonry Subcontractors	006600	Fiberglas Specialties		
002620	Curbs & Gutters	004225	Brick Subcontractors	006999	Plastic Fabrications		
		004250	Foam Insulation Subcontractors		Miscellaneous		



DIVISION CODES 9 - 16

DIVISION 9		DIVISION 10		DIVISION 11		DIVISION 14	
009100	Lath & Plaster Subcontractors	010420	Plaques	011874	Seals & Shelters	014700	Pneumatic Tube Systems
009150	Stucco Subcontractors	010440	Signs	011880	Detention Equipment	014999	Miscellaneous
009155	Stucco Suppliers	010450	Pedestrian Control Devices	011900	Appliances	DIVISION 15	
009260	Gypsum Wallboard Systems Subs	010500	Lockers	011950	Audio/Visual Equipment	015360	Septic Tank Subcontractors
009310	Ceramic Tile	010536	Awnings	011960	Home Theater Systems	015400	Plumbing Subcontractors
009330	Quarry Tile	010550	Postal Specialties	011970	Theater & Stage Equipment	015480	Plumbing Suppliers
009340	Marble/Granite	010601	Mesh Partitions	011980	Stage Curtains	015500	Fire Protection Subcontractors
009400	Terrazzo	010610	Demountable Partitions	011990	Projection Screens	015510	Subcontractors
009510	Acoustical Ceilings	010616	Movable Gypsum Partitions	011999	Miscellaneous	015560	Hood & Duct Fire Protection
009511	Acoustical Panels	010620	Folding/Operable Partitions	DIVISION 12		015612	Bottled Gas Tanks & Piping
009520	Acoustical Wall Treatment	010670	Storage Shelving	012000	Furnishings	015650	Refrigeration
009530	Acoustical Insulation & Barriers	010700	Sun Control Devices	012100	Artwork	015698	Commercial Ice Making Equipment
009550	Wood Flooring	010750	Telephone Enclosures	012200	Residential Cabinetry	015800	HVAC Subcontractors
009660	Resilient Tile Flooring (VCT)	010800	Toilet & Bath Accessories	012300	Cabinets & Storage	015800	HVAC Suppliers
009665	Resilient Sheet Flooring	010900	Wardrobe Specialties	012500	Window Treatment	015835	Air Curtains
009670	Fluid Applied Resilient Flooring	010950	Free-Standing Walkway Coverings	012600	Furniture	015900	Building Control Systems
009680	Carpeting	010999	Miscellaneous	012700	Seating	015950	Performance Verification/Testing
009710	Magnesium Oxychloride Floors	DIVISION 11		012710	Auditorium Seating	015999	Miscellaneous
009720	Epoxy Flooring	011050	Built-in Maintenance Equipment	012730	Stadium Seating	DIVISION 16	
009740	Heavy Duty Concrete Toppings	011051	Vacuum Cleaning System	012735	Telescoping Bleachers	016000	Electrical Subcontractors
009820	Cementitious Coatings	011052	Powered Window Washing	012800	Systems Furniture	016000	Electrical - Major Suppliers
009830	Elastomeric Coatings	011100	Bank & Vault Equipment	012999	Miscellaneous	016210	Generator
009841	Sprayed Fireproofing	011180	Darkroom Equipment	DIVISION 13		016515	Traffic Signal Lighting
009900	Painting	011200	Ecclesiastical Equipment	013000	Special Construction	016610	Lightning Protection
009950	Wall Covering	011300	Educational Equipment	013100	Shade Structures	016700	Security Alarm Systems
009970	Prefinished Panels	011400	Food Service Equipment	013150	Pass Thru Windows	016720	Fire Alarm Systems
009999	Miscellaneous	011420	Cooking Equipment	013250	Clean Room	016750	Telephone & Telegraph
DIVISION 10		011430	Dishwashing Equipment	013600	Prefab Metal Building Suppliers	016751	Data/Phone Wiring Subcontractors
010000	Specialties Suppliers	011470	Refrigerated Cases	013600	Prefab Metal Building Erectors	016770	Public/Paging Systems
010050	Specialties Installers	011500	Athletic Equipment	013700	Low Temp Buildings/Products	016780	Television Systems
010100	Chalkboards & Tackboards	011600	Laboratory Equipment	013770	Sound Vibration Control	016800	Structured Cabling Systems
010151	Hospital Cubicles	011630	Laundry Equipment	013825	Fountains	016850	Multi-Media Presentation Systems
010161	Laminated Plastic Toilet Partitions	011650	Library Equipment	013850	Swimming Pools	016900	Broadband Distribution Systems
010200	Louvers & Vents	011675	Media Center Equipment	013999	Miscellaneous	016925	Muzak
010260	Wall & Corner Guards	011700	Medical Equipment	DIVISION 14		016999	Miscellaneous
010270	Access Flooring	011800	Mortuary Equipment	014100	Dumbwaiters		
010290	Pest Control	011830	Musical Equipment	014200	Elevators		
010300	Fireplaces	011850	Parking Equipment	014300	Hoists & Cranes		
010350	Flagpoles	011860	Waste Handling Equipment	014400	Lifts		
010400	Fire Extinguishers/Cabinets	011862	Waste Compactors	014550	Conveyors & Chutes		
010411	Directories-Bulletin Boards	011870	Loading Dock Equipment	014610	Escalators		

W-9

**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: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership
☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶
☐ Other (see instructions) ▶

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number

or

Employer identification number

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

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

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

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

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

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

¹ See 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-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

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

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

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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