

CARRARA COMPANIES

SUPPLIER/SUBCONTRACTOR INFORMATION PACKAGE

Please take the time to review the following information on Carrara Companies policies and procedures. After reviewing, please complete the information section and return the following to Carrara Companies.

- 1) A Copy of the information package with each page initialed and the last page signed.
- 2) A completed Form W-9. This form is required by law to prevent backup withholding.
- 3) A Copy of your Worker' Compensation premium certificate.
- 4) A certificate of liability insurance with Carrara Companies named as a certificate holder. Coverage requirements are to be as detailed in Section II.

Note: The preceding items must be received by our office before your first payment can be issued.

1. BUSINESS NAME _____

Business Address _____

Business Phone _____

Owner/President Name _____

E-mail Address _____

Person to contact _____

Are you incorporated? _____ (yes/no)

If yes:

- a. Complete corporate name

- b. Tax ID Number _____

If no:

- a. Complete name under which you are doing business.

- b. Classification of business (sole proprietor, partnership, corporation etc)

- c. Tax ID# or Social Security # under which you file your Federal Taxes.

- d. Name under which you file your Federal Taxes

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II. INSURANCE COVERAGE REQUIREMENTS

- A. The subcontractor will maintain insurance in coverage's and amounts sufficient to protect the Subcontractor and the Contractor from claims under Workman's Compensation Acts and any other claims from property damage and claims for bodily injury, including death, which may arise from the performance of the Work under this Contract, whether the Work is performed by the Subcontractor, its subcontractor, or anyone directly or indirectly employed by either of them.

- B. Limits of Coverage to be as follow:
 - 1. Workmen's Compensation Statutory Limits
Employers Liability/Ohio Stop Gap (including Intentional Tort with substantially certain to occur) \$500,000 Limit

 - 2. Comprehensive General Liability
Bodily Injury and Property Damage:
 - General Aggregate \$1,000,000 Limit
 - Products/Complete Operations Aggregate \$1,000,000 Limit Each
 - Occurrence \$1,000,000 Limit

 - 3. Comprehensive Automobile Liability
Bodily Injury and Property Damage:
 - Combined Single Limit \$1,000,000 Limit
 - Including Owner, Hired and Non-Owned Autos

In accordance with the above, the following must be named as Additional Insured: Carrara Companies, Et Al

Subcontractor's policy shall be primary insurance in respect to Carrara Companies, Et Al and any other insurance policy that Carrara Companies may have in effect shall be deemed excess and not contrib.

Certificates of Insurance: The Subcontractor will submit to the Contractor certificates of insurance certifying that the insurance policies carried by him were in force before the work started and certifying that these policies will not be canceled during the period of construction other than by an endorsement added to the policies and certificates reading substantially as follows: "The policies herein referred to are not cancelable or subject to a reduction of coverage by the Insurer unless Carrara Companies has received thirty (30) days written notice, as evidenced by return receipt of registered or certified letter."

- C. Indemnity Agreement: The Subcontractor covenants to indemnify and save harmless and exonerate the Contractor and the Owner of and from all liability, claims and demands for bodily injury and property damage arising out of the work undertaken by the Subcontractor, its employees, agents or its subcontractor, and arising out of any other operations no matter by who performed for and on behalf of the Subcontractor, whether or not due in whole or in part to conditions, acts or omissions done or permitted by the Contractor or Owner. Further, any such liability incurred upon Carrara Companies, Et Al will be deducted from payments due Subcontractor: If such liability cannot be readily determined, no further payment will be made until such liability can be determine, regardless of the time involved

III. INVOICE PAYMENT SCHEDULE & PROCEDURES

- A. INVOICING – Separate invoices are to be submitted for each job. Job numbers and addresses should be accurate and any special charges should be fully explained.

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- B. INVOICE PROCESSING – Invoices received are checked for proper addition, satisfactory completion of work/delivery of materials, proper quantities, and correct pricing before payment is authorized.
- C. PAYMENT SCHEDULE
 - 1. Any invoice received for completed work between the first and the fifteenth of the month will be paid on the last day of the month.
 - 2. Any invoices for completed work received between the sixteenth and the last day of the month will be paid on the fifteenth of the following month.
 - 3. IF the fifteenth or the last day of the month falls on a Saturday or Sunday, payments will be made on the following Monday.
 - 4. Payment can and will be held until all outstanding repair work is completed to our customer's satisfaction.
- D. PAYMENT INFORMATION- Our payment will list the job number or an invoice number, and the amount paid for that job. Should you have any questions regarding the amount paid, please contact our bookkeeping department.
- E. TAX INFORMATION- If there is any change in the items provided in the information sections, please contact us immediately. IRS Form 1099 will be prepared and issued before January 31st of each year for services performed in the prior year for unincorporated companies or individuals.
- F. WORKERS' COMPENSATION AND LIABILITY INSURANCE CERTIFICATES- You are required to maintain your coverage in these areas. Please submit copies of your new Worker's Compensation premium certificates every six months. Make sure your insurance agent keeps Carrara Companies on the list to send liability insurance binders each policy year. Failure to do this will result in delay of payments until these items are received.

IV. REPAIR/WARRANTY WORK PROCEDURES – We require suppliers and subcontractors to warrant their workmanship for five (5) years. Suppliers and Subcontractors must warrant materials and supplies for a minimum of one (1) year, or more depending on the manufacturer's warranty, whichever one is greater.

By signing this form you agree to adhere to this policy and the following items:

- A. Open Repairs – Should you have an open repair or service work; a listing will be sent to you itemizing job number, address, customer information and details regarding the problem. Our project manager may also contact you regarding these items
- B. Arrangements – You are responsible to make arrangements to complete this work on a timely basis. All repairs and service work must be complete within 14 days from date of notice. If this work is not done by that time you understand and agree that any and all payments due you from Carrara Companies will be held until this work is satisfactorily completed.
- C. Coordination – Should your work need to be coordinated with other subcontractors, suppliers or Carrara Companies personnel, please contact us immediately to make these arrangements.
- D. Completed repairs - Once a repair is complete, have the customer sign the notification slip, mark the bottom of listing with date, any necessary information and promptly return it to our office. We will then contact our customer to confirm completion and satisfaction of work. The item will not be removed from the list until customer satisfaction has been achieved.
- E. Incomplete repairs – Failure to complete items within 14 days without a valid reason given to Carrara Companies in advance will result in one of the following:
 - 1. Carrara Companies will hire another contractor to complete the work. The cost of this would be deducted from your next pay.
 - 2. Any and all payment due to you from Carrara Companies will be held until this work is completed to our customer's satisfaction.

V. GENERAL POLICIES

- A. Timeliness of work - You are expected to be at the job on the day set by our production schedule or by our production department. If you cannot meet this schedule, you must contact us immediately.
- B. Building Codes – Before starting a job you responsible to be knowledgeable of all the code.

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requirements in the area in which you are working. Your performance must meet or exceed these code requirements.

- C. Smoking - Smoking is not permitted in our homes or on our job sites. There are no exceptions. If found smoking on our jobs, you will be asked to work for someone else.
- D. Job Clean up- Each night before you leave the job site you will clean up after yourself, including sweeping the home where you have created a mess-this includes any mud. You are to place all scraps in the dumpster provided and break down boxes and other bulky items. If the job site is not clean when you arrive, notify the supervisor immediately or you inherit the clean-up.
- E. Signs- If you take down our sign to work, please replace and clean it when your work is complete.
- F. Customer Relations- It is important when you meet with our customers that you remember that you a representative of Carrara Companies.
 - 1. Do not make any negative comments about the home, neighborhood, or other craftsman's workmanship.
 - 2. Remove your shoes upon entering the customer's home.
 - 3. Use drop cloths to contain any necessary mess and clean up thoroughly when finished.
 - 4. Be courteous to our customers and respectful of their property.
- G. Subdivision-
 - 1. Ditches and culverts- We must insist that you use the driveways provided at each home. If this is not possible, contact our office or supervisor for assistance. Anyone driving through a ditch area will be held responsible to repair the area damaged.
 - 2. Speed- Please remember that there are children playing in these areas. A few minutes of your time is not worth a child's life- take the time to prevent an accident.
- H. Pricing Policies
 - 1. Requests for price changes must be submitted in writing to the project manager before the requested effective date. In all cases prices for jobs already sold will be held at the prior prices. If a price increase is approved, a list of sold jobs will be provided to you.
 - 2. Pricing for a new item never completed or prices before must be quoted to the project manager before starting the job.

VI. OCCUPATIONAL SAFETY & HEALTH ADMINISTRATION (OSHA)

Northeast Ohio has been experiencing OSHA inspections on residential construction sites. Many parts of the country that have experienced these inspections have had fines levied. Should an OSHA inspector come to the job site, please be courteous and professional at all times.

- A. The inspector will ask to see evidence of compliance with the HazCom regulations. Please direct them to the red stickers advising the location of the appropriate information.
- B. Each crew that works on our job sites must have with them a first aid kit, fire extinguisher and someone Who has completed a first aid course through Red Cross or another approved program.
- C. You must have the job site cleaned and cleared of debris as not to cause an accidental falling or a chance fire starting. Please clean up and remove all debris to the dumpster provided on the job site on a daily basis.
- D. Stairways and ladders must be in compliance with the new OSHA regulations. Any break in elevation of 19 inches or more requires either a ladder or stairway for worker safety.
- E. Make sure all electrical extension cords are not frayed and do not have damaged insulation. Also, make sure that the outlet box at the end of your cord has no knockouts that might accidentally be pushed in by an employee. Make sure all cords have a grounded plug end and all electrical tools are properly grounded.
- F. If there is the possibility of material falling from over-head, make sure employees wear hard hats.
- G. Make sure all ladders used by you or your employees have safety shoes, spikes or spurs at the bottom to keep them from slipping or kicking out on you while you are on them.

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H. You must provide yourself and your employees with eye protection and it must be used on each job site.

Upon acceptance of this contract the Contractor will, for the duration of the contract, be in full compliance with all applicable safety and health standards promulgated under the Occupational Safety and Health Act of 1970. And, with any applicable state and local safety requirements, rules and regulations thereunder.

In addition, the Contractor will at all times indemnify and save Carrara Companies harmless from and against every claim, demand, liability, loss, cost charge and counsel fee that results due to the Contractors failure to comply.

Further, to any other remedy available to Carrara Companies for the enforcement of the aforesaid indemnity obligation of the Contractor. Carrara Companies may back charge Contractor for any amount due from Contractor to Carrara Companies under this paragraph.

Please be aware that you and your employees are responsible for knowledge and adherence to all of the OSHA regulations. Carrara Companies is responsible for its employees. If we should have a fine levied against us for an OSHA violation which is your responsibility, you will be held responsible for the fine.

Your signature below is your acknowledgment that you have been advised of and accept your responsibility in all areas covered under this Carrara Companies information package.

Business Name _____

By: _____

Position: _____

Date: _____

INITIAL_____

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

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

Social security number
or
Employer identification number

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

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

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.

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.

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.