



SUBCONTRACTOR PREQUALIFICATION APPLICATION

Thank You for your interest in Hubert Construction, LLC. As a General Contractor, Construction Manager, and Design/Builder, Hubert Construction strives to meet its commitment of Integrity, Service, and Performance on every project and in every relationship and expects that same commitment from each and every Subcontractor, Supplier and Vendor.

The Hubert Construction Subcontractor Prequalification process is a multi-part system that entails a Subcontractor application process with reviews by Hubert Construction personnel.

The first step is for the Subcontractor to fill out the Subcontractor Pre-Qualification form created by the Associated Builders and Contractors of Virginia. The intent of this form is to standardize in the region the pre-qualification process to the greatest extent possible. The form is two (2) pages and requires some additional attachments prepared by the Subcontractor. Also required is the Estimating Subcontractor/Supplier Database Information Sheet to identify the estimating contact for you firm. If more than one contact(s) exist, please copy the sheet(s) and fill in with appropriate information. The next form is the IRS W-9 for Taxpayer Identification Number and is also required to be filled out and sent to Hubert Construction. The last form is the Master Subcontract Agreement (MSA) Information Sheet. This form is to be completed and upon approval of the Subcontractor's application, a MSA will be sent to the Subcontractor for execution. Hubert Construction has moved to a Multi-Project Master Subcontract Agreement that is executed once and then on every project a Subcontract Agreement Rider (SAR) is executed delineating price, scope, schedule, and other project specific information. A draft MSA is available for download at the www.hubertco.com.

All prequalification forms can be electronically downloaded from the Hubert Construction Web site at www.hubertco.com in either a PDF format or Word/Excel under the Subcontractor Information tab – Subcontractor Forms.

Subcontractor Pre-Qualification Form

Page 1 of 2



Today's Date (MO/DAY/YEAR): ____/____/____ Person Completing Form: _____

Company Information

Company Name:		Company Website:	
President/Owner/Partner Name:		Other Contact Name/Title:	
Address/City/State/ZIP:			
Phone: (____) _____ - _____		Contact Email:	
Fax: (____) _____ - _____		Other Contact Email:	
National Construction Trade Association Membership: <input type="checkbox"/> None <input type="checkbox"/> Associated Builders and Contractors <input type="checkbox"/> Associated General Contractors <input type="checkbox"/> Other: _____			

Structure of Company

<input type="checkbox"/> Corporation		<input type="checkbox"/> Sole Proprietor		<input type="checkbox"/> LLC		<input type="checkbox"/> Partnership		<input type="checkbox"/> General or Limited		<input type="checkbox"/> Joint Venture	
Date of Establishment: ____/____/____						State Where Established:					
List of states/metro areas in which authorized to do work (please include license # if applicable): <input type="checkbox"/> VA (License: _____) <input type="checkbox"/> MD (License: _____) <input type="checkbox"/> DC (License: _____) <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____											
Contractor parent company (company name/president/address/phone):						#of Employees (office and field):					

Company Profile

Type of Company: <input type="checkbox"/> Subcontractor (Furnish & Install) <input type="checkbox"/> Subcontractor (Install Only) <input type="checkbox"/> Supplier (Materials Only)											
Project Size: (Check all that apply) <input type="checkbox"/> \$250,000 or below <input type="checkbox"/> \$251,000- \$499,000 <input type="checkbox"/> \$500,000 - \$999,999 <input type="checkbox"/> \$1,000,000 or more											
Types of Projects: (Check all that apply) <input type="checkbox"/> Schools <input type="checkbox"/> Government <input type="checkbox"/> Healthcare <input type="checkbox"/> Hospitality <input type="checkbox"/> Lodging <input type="checkbox"/> Industrial <input type="checkbox"/> Office <input type="checkbox"/> Restaurant <input type="checkbox"/> Retail <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____ <input type="checkbox"/> Other: _____											
Geographic Work Areas: (Check all that apply or list states) <input type="checkbox"/> Northern VA <input type="checkbox"/> Washington, DC <input type="checkbox"/> Suburban MD <input type="checkbox"/> Other: _____											
Certified Minority Business Enterprise Contractor (MBE)? <input type="checkbox"/> Yes <input type="checkbox"/> No Certified by: _____						Certified Woman Business Enterprise Contractor (WBE)? <input type="checkbox"/> Yes <input type="checkbox"/> No Certified by: _____					

Bonding & Insurance

CSI Number(s): _____						SIC Number(s): _____					
Name of Bonding Agency:											
Relationship Officer:											
Phone: (____) _____ - _____						Fax: (____) _____ - _____					
Bonding Company:						A.M. Best Rating of Bonding Company:					
Bonding Capacity Single Job: \$ _____						Bonding Capacity Aggregate: \$ _____					
<i>Please attach workers comp and general liability insurance certificates</i>											
What is your workers comp EMR (experience modification rate) for the last 3 years? Year _____ EMR _____ Year _____ EMR _____ Year _____ EMR _____											
<i>Please attach copy of previous year's OSHA 300 form</i>											

Work in progress

Amount of work under contract:	\$ _____
Amount of that work not yet completed:	\$ _____

Subcontractor Pre-Qualification Form



Trade References:

Please list three trade/vendor references with whom you have worked for in the last year.

1.	Name:	Contact:
	Address:	Contact Phone Number/Cell Number:
	City/State/ZIP:	
2.	Name:	Contact:
	Address:	Contact Phone Number/Cell Number:
	City/State/ZIP:	
3.	Name:	Contact:
	Address:	Contact Phone Number/Cell Number:
	City/State/ZIP:	

General Contracting References

Please list three general contractors with whom you have worked for in the last year.

1.	Name:	Contact:
	Address:	Contact Phone Number/Cell Number:
	City/State/ZIP:	
2.	Name:	Contact:
	Address:	Contact Phone Number/Cell Number:
	City/State/ZIP:	
3.	Name:	Contact:
	Address:	Contact Phone Number/Cell Number:
	City/State/ZIP:	

Credit Authorization

The submitter of this prequalification form authorizes contacting any of the references given on this form and further authorizes each of those representatives to disclose any and all information the reference may have regarding the submitter. Also, the submitter authorizes the release of credit information including a credit report or other sources of credit information and this authorization shall be without expiration. Do you agree to these terms? **Yes** **No**

Dunn & Bradstreet # _____

Signature of Officer: _____ Date: _____

Return Completed Form to: Hubert Construction, LLC
Attn: Estimating
9055 Comprint Court, Suite 150
Gaithersburg, Maryland 20877
Fax: 301-721-0736 - E-mail: info@hubertco.com

Subcontractor Pre-Qualification Form

Supplemental Information Form



Please complete requested information on company's recent major construction projects either completed or in progress; or attach list. (Please make additional copies as needed).

Name of Project		Name of Project	
Client/Owner		Client/Owner	
General Contractor		General Contractor	
Location		Location	
Contract Value	\$	Contract Value	\$
Description of Work Being Performed		Description of Work Being Performed	
Architect/Engineer		Architect/Engineer	
General Contractor Contact		General Contractor Contact	
Phone Number		Phone Number	
Completion (Planned) Date		Completion (Planned) Date	
Name of Project		Name of Project	
Client/Owner		Client/Owner	
General Contractor		General Contractor	
Location		Location	
Contract Value	\$	Contract Value	\$
Description of Work Being Performed		Description of Work Being Performed	
Architect/Engineer		Architect/Engineer	
General Contractor Contact		General Contractor Contact	
Phone Number		Phone Number	
Completion (Planned) Date		Completion (Planned) Date	



Hubert Construction, LLC
 9055 Comprint Court, Suite 150
 Gaithersburg, MD 20877
 Main (301) 721-4390
 Fax (301) 721-0736
www.hubertco.com
 E-Mail: info@hubertco.com

Estimating Subcontractor/Supplier Database Information Sheet

Please enter the information for the ESTIMATING Contact for your firms. If there is more than one estimating contact, please use multiple sheets to provide the information

ESTIMATING CONTACT INFORMATION

First Name _____	Work Phone _____
Middle Name _____	Work Phone Ext. _____
Last Name _____	Address 1 _____
Company Name _____	Address 2 _____
Title _____	City _____
E-Mail _____	State _____
Fax Number _____	Zip _____

TERRITORIES

Use the list below to select up to 5 Territories by placing a check in the box

- Baltimore
- Central Virginia
- DC
- Eastern Shore
- MD Suburbs
- NOVA
- Winchester

SHIPPING / PLAN DISTRIBUTION

Hubert Construction's policy on plans is that we will pay for the drawings and Subcontractors will pay for shipping/pickup. Please enter your method of shipping and UPS or Fed Ex account number below

Pick-Up at Hubert's Office <input type="checkbox"/>	Account Number _____
Ship via UPS Overnight <input type="checkbox"/>	_____
Ship via UPS Ground <input type="checkbox"/>	_____
Ship Via FED-Ed Overnight <input type="checkbox"/>	_____
Ship Via FED-Ed Ground <input type="checkbox"/>	_____
Other (List Below) <input type="checkbox"/>	_____

TRADE LIST

Please use the Trade List below to select up to 5 trades your firm provides service by placing a check in the box next to the Trade

<input type="checkbox"/> DIVISION 1 GENERAL CONDITIONS	<input type="checkbox"/> DIVISION 7 THERMAL & MOISTURE PROTECTION	<input type="checkbox"/> DIVISION 11 EQUIPMENT
<input type="checkbox"/> 01-4530 FINAL CLEANING	<input type="checkbox"/> 07-1000 WATERPROOFING SUB	<input type="checkbox"/> 11-1100 COMMERCIAL LAUNDRY EQUIP SUB
<input type="checkbox"/> DIVISION 2 SITE WORK	<input type="checkbox"/> 07-1800 TRAFFIC COATINGS	<input type="checkbox"/> 11-1300 PROJECTION SCREEN SUPPLY
<input type="checkbox"/> 02-2200 DEMOLITION SUB	<input type="checkbox"/> 07-2100 BUILDING INSULATION	<input type="checkbox"/> 11-1500 PARKING CONTROL SUB
<input type="checkbox"/> 02-0300 SURVEYING SUB	<input type="checkbox"/> 07-2400 EIFS	<input type="checkbox"/> 11-1600 LOADING DOCK EQUIP SUB
<input type="checkbox"/> 02-1000 TESTING/INSPECTIONS	<input type="checkbox"/> 07-3000 ROOFING SYSTEM	<input type="checkbox"/> 11-4000 FOOD SERVICE EQUIP SUB
<input type="checkbox"/> 02-2400 DEWATERING SUB	<input type="checkbox"/> 07-3100 SHINGLES	<input type="checkbox"/> 11-4500 RESIDENTIAL EQUIP SUPPLY
<input type="checkbox"/> 02-1700 TERMITE CONTROL	<input type="checkbox"/> 07-4100 METAL PANELS	<input type="checkbox"/> 11-4700 DARKROOM EQUIP SUB
<input type="checkbox"/> 02-2500 SHEETING & SHORING SUB	<input type="checkbox"/> 07-4600 SIDING	<input type="checkbox"/> 11-6000 LABORATORY EQUIP SUB
<input type="checkbox"/> 02-3150 EXCAVATION SUB	<input type="checkbox"/> 07-8100 SPRAY FIREPROOFING SUB	<input type="checkbox"/> DIVISION 12 FURNISHINGS
<input type="checkbox"/> 02-3600 SOIL TREATMENT (LIME)	<input type="checkbox"/> 07-9000 CAULKING SUBCONTRACTOR	<input type="checkbox"/> 12-3000 MANUFACTURED CASEWORK SUPPLY
<input type="checkbox"/> 02-4500 UNDERPINNING SUB	<input type="checkbox"/> DIVISION 8 DOORS AND WINDOWS	<input type="checkbox"/> 12-3010 RESIDENTIAL CASEWORK SUPPLY
<input type="checkbox"/> 02-4650 PILING SUB	<input type="checkbox"/> 08-1000 DRS/FRMS/HDWRE -SUPPLY	<input type="checkbox"/> 12-4800 ENTRANCE MAT - SUPPLY
<input type="checkbox"/> 02-4750 CAISSON SUB	<input type="checkbox"/> 08-1020 DRS/FRMS/HDWRE -INSTALL	<input type="checkbox"/> 12-4900 HORIZONTAL BLIND SUB
<input type="checkbox"/> 02-5000 SITE UTILITY SUB	<input type="checkbox"/> 08-3100 ACCESS DOORS	<input type="checkbox"/> 12-6000 SEATING SUB
<input type="checkbox"/> 02-7400 ASPHALT PAVING SUB	<input type="checkbox"/> 08-3600 OVERHEAD DOOR SUB	<input type="checkbox"/> 12-7000 SYSTEM FURNITURE SUB
<input type="checkbox"/> 02-7700 SITE CONCRETE SUB	<input type="checkbox"/> 08-5000 WINDOWS - FURNISH	<input type="checkbox"/> DIVISION 13 SPECIAL CONSTRUCTION
<input type="checkbox"/> 02-7800 UNIT PAVER SUB	<input type="checkbox"/> 08-6000 SKYLIGHTS SUB	<input type="checkbox"/> 13-1200 PRE-ENGINEERED BLDG SUB
<input type="checkbox"/> 02-7600 PAV MARKINGS/SITE SIGNS	<input type="checkbox"/> 08-8000 GLASS AND GLAZING SUB	<input type="checkbox"/> 13-1300 ORNAMENTAL CLOCK SUB
<input type="checkbox"/> 02-8200 FENCING SUB	<input type="checkbox"/> DIVISION 9 FINISHES	<input type="checkbox"/> 13-1400 TENNIS COURT SUB
<input type="checkbox"/> 02-8200 DUMPSTER GATES	<input type="checkbox"/> 09-2600 DRYWALL SUB	<input type="checkbox"/> 13-1500 SWIMMING POOL SUB
<input type="checkbox"/> 02-8300 RETAINING WALL SUB	<input type="checkbox"/> 09-3100 CERAMIC TILE SUB	<input type="checkbox"/> DIVISION 14 CONVEYANCE
<input type="checkbox"/> 02-8700 SITE FURNISHINGS SUB	<input type="checkbox"/> 09-3800 STONE FLOORING SUB	<input type="checkbox"/> 14-2000 ELEVATOR SUB
<input type="checkbox"/> 02-8100 IRRIGATION SUB	<input type="checkbox"/> 09-4000 TERRAZZO FLOOR SUB	<input type="checkbox"/> 14-3000 ESCALATORS
<input type="checkbox"/> 02-9000 LANDSCAPING SUB	<input type="checkbox"/> 09-5100 ACCOUSTICAL CEILING SUB	<input type="checkbox"/> 14-4200 WHEEL CHAIR LIFTS
<input type="checkbox"/> DIVISION 3 CONCRETE	<input type="checkbox"/> 09-6400 WOOD FLOORING SUB	<input type="checkbox"/> 14-1000 DUMBWAITERS
<input type="checkbox"/> 03-3100 CAST IN PLACE CONCRETE	<input type="checkbox"/> 09-6800 CARPET/VCT/RESILIENT SUB	<input type="checkbox"/> 14-5600 TRASH CHUTES SUB
<input type="checkbox"/> 03-4700 TILT-UP CONCRETE SUB	<input type="checkbox"/> 09-9600 SPECIAL COATINGS (TEX-COTE)	<input type="checkbox"/> 14-5650 LINEN CHUTES SUB
<input type="checkbox"/> 03-4000 STRUCTURAL PRECAST SUB	<input type="checkbox"/> 09-9000 PAINTING/WALLCOVERING SUB	<input type="checkbox"/> DIVISION 15 MECHANICAL
<input type="checkbox"/> 03-4500 ARCHITECTURAL PRECAST SUB	<input type="checkbox"/> DIVISION 10 SPECIALTIES	<input type="checkbox"/> 15-7010 HVAC/PLMG SUB
<input type="checkbox"/> 03-5400 CEMENTITIOUS UNDERLAYMENT	<input type="checkbox"/> 10-1000 WALL BOARDS - SUPPLY	<input type="checkbox"/> 15-4000 PLUMBING SUB
<input type="checkbox"/> DIVISION 4 MASONRY SUB	<input type="checkbox"/> 10-1600 TOILET PARTITIONS - FURNISH	<input type="checkbox"/> 15-7020 HVAC SUB
<input type="checkbox"/> 04-0200 MASONRY SUB	<input type="checkbox"/> 10-2600 WALL & CORNER GUARDS - SUPPLY	<input type="checkbox"/> 15-3000 FIRE PROTECTION SUB
<input type="checkbox"/> 04-7200 CAST STONE SUPPLIER	<input type="checkbox"/> 10-2700 ACCESS FLOORING SUB	<input type="checkbox"/> 15-4900 POOL / FOUNTAIN SUB
<input type="checkbox"/> DIVISION 5 STEEL	<input type="checkbox"/> 10-3000 FIREPLACE SUPPLY	<input type="checkbox"/> 15-9000 HVAC INSTR & CONTROL SUB
<input type="checkbox"/> 05-1200 STRUCTURAL STEEL SUB	<input type="checkbox"/> 10-3500 FLAGPOLES - SUPPLY	<input type="checkbox"/> DIVISION 16 ELECTRICAL
<input type="checkbox"/> 05-5000 MISCELLANEOUS METAL SUB	<input type="checkbox"/> 10-4100 BUILDING DIRECTORY - SUPPLY	<input type="checkbox"/> 16-0500 ELECTRICAL SUB
<input type="checkbox"/> 05-8100 EXPANSION JOINT COVERS	<input type="checkbox"/> 10-4300 SIGNAGE SUB	<input type="checkbox"/> 16-0500 SITE LIGHTING
<input type="checkbox"/> DIVISION 6 WOODS AND PLASTICS	<input type="checkbox"/> 10-5200 FIRE EXT/CABS SUPPLY	<input type="checkbox"/> 16-0400 FIRE ALARM SUB
<input type="checkbox"/> 06-1000 ROUGH CARPENTRY- INSTALL	<input type="checkbox"/> 10-5200 FIRE EXT/CABS INSTALL	<input type="checkbox"/> 16-7300 SECURITY SUB
<input type="checkbox"/> 06-1000 ROUGH CARPENTRY MATERIAL	<input type="checkbox"/> 10-5500 POSTAL SPECIALTIES - SUPPLY	<input type="checkbox"/> 16-7200 PHONE/INTERCOM SYSTEM
<input type="checkbox"/> 06-1100 WOOD FRAMING INSTALL	<input type="checkbox"/> 10-6050 WIRE MESH PARTITIONS	<input type="checkbox"/> 16-7400 COMMUNICATION/DATA SUB
<input type="checkbox"/> 06-1100 WOOD FRAMING MATERIALS	<input type="checkbox"/> 10-6500 OPERABLE PARTITION SUB	<input type="checkbox"/> 16-8000 SOUND & VIDEO SUB
<input type="checkbox"/> 06-1700 WOOD TRUSSES - MATERIAL	<input type="checkbox"/> 10-7050 SUN CONTROL DEVICES	<input type="checkbox"/> 16-0800 ELECTRICAL TESTING SUB
<input type="checkbox"/> 06-1700 WOOD TRUSSES - INSTALL	<input type="checkbox"/> 10-8100 TOILET ACCESSORIES - SUPPLY	
<input type="checkbox"/> 06-2200 MILLWORK SUB	<input type="checkbox"/> 10-2000 LOUVERS - SUPPLY	
	<input type="checkbox"/> 10-5000 LOCKER SUB	
	<input type="checkbox"/> 10-7000 CANOPIES	



Hubert Construction, LLC

Master Subcontract Agreement Information Sheet

Provide the following information and return to Hubert Construction via mail, e-mail or fax to have a Master Subcontract Agreement for execution sent to your firm.

Legal Name of Subcontractor _____

Address 1 _____

Address 2 _____

City _____

State _____

Zip _____

Main Phone (____) ____-____

Main Fax (____) ____-____

Federal Employer Identification Number ____-____

Entity Type (Select one)

___ Corporation, ___ Limited Liability Company, ___ Partnership, ___ Individual, ___ Joint Venture

Formed in the State of _____

Name of Person to Execute Agreement _____

Title of Person to Execute Agreement _____

Name of Witness to Sign Agreement _____

Title of Witness to Sign Agreement _____

Return to: Hubert Construction, LLC
9055 Comprint Court, Suite 150
Gaithersburg, Maryland 20877

Phone 301.721.9000
Fax 301.721.0736
E-mail: info@hubertco.com

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.

In 3 above, 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.

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.

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 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,
2. You do not certify your TIN when required (see the Part II instructions on page 4 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 regarding 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). 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

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-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. 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.) Also see *Special rules regarding 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.