

Preferred Service Provider

Thank you for your interest in becoming an HSA Home Warranty Preferred Service Provider!

Since 1984, HSA has provided valuable home warranty coverage for homeowners, saving them from the expense and aggravation of home repairs. With this protection, a homeowner turns to HSA to help pay for the cost of repairing or replacing appliances or mechanical systems that fail due to normal wear and tear during the coverage period.

At HSA we take great pride in our industry leading service and our network of Preferred Service Contractors is critical to our success. Our ability to retain our customers starts with the experience they have when they use our policy. That experience is largely defined by you and we know and appreciate the value you can bring to our homeowners and real estate clients.

With HSA Home Warranty you can be sure that our commitment to excellent customer service extends to all our partners – homeowners, real estate agents, and service providers. Are you a service provider committed to the same high standards? If so, partnering with HSA can:

- Grow your business
- Keep your techs busy
- Keep the checks coming
- Get you direct, no-bid referrals every time
- Save on advertising costs

2011 is an exciting year for HSA as we introduce new technologies that will further enhance the value of our vendor partnerships. The new technology was designed with our service partners in mind. Our network of independent service companies will experience improved claim authorization processes, enhanced quality assurance practices, introduction of new self-service options and much, much more.

On the next page you will find a checklist showing the forms, licenses, and next steps required to become a preferred service provider. Soon after we've received the forms, the vendor territory manager for your area will get in touch with you. Your territory manager will help set you up as a preferred vendor and will continue to serve as your partner in providing HSA's customers with world-class service. We will be working together in no time!

Thank you,

Christopher Riechers
Vendor and Supply Chain Director
Vendor Relations Department

Preferred Service Provider - Checklist

PLEASE COMPLETE AND RETURN:

- Company Profile - Form 1
- Pricing Information - Form 2
- Equipment Information - Form 3
- Service Profile - Form 4
- Statement of Service - Form 6
- Workers Compensation Waiver - Form 7
- Corporate Exemption Form - Form 8
- Lead-Based Paint Agreement - Form 9
- Background Check Agreement - Form 10
- Form W-9

PLEASE PROVIDE:

Copies of all applicable trade licenses and certifications:

- Heating
- Air Conditioning
- Plumbing
- Electrical
- EPA Certification for refrigeration and HVAC
- State/County/Municipal
- Bond declarations (if applicable)

Copies of current insurance certificates:

- General liability
- Automobile
- Workers Compensation
- Workers Compensation Waiver

- List of zip codes your company services
- List of technicians

NEXT STEPS:

Once HSA has been provided with all of the above information, you will then be provided with:

- Service Agreement
- Pricing Sheet
- Any State-Specific Forms (if applicable)

You must sign and return both agreements. Upon receipt of the signed contracts, HSA will then send a welcome packet that includes a sample contract and service manual.



Company Profile

GENERAL INFORMATION

Business Name	Federal Tax ID #	
Mailing Address	Office/Other Address	
City	State	Zip Code
Owner	Other Contact/Service Manager	
Business Phone #	Fax#	
Cell Phone #	Emergency Phone #	
Email address	Website	

DISPATCH PREFERENCE - Please select the method(s) you would like HSA customers to be referred to your company (*maximum of two methods*).

- Via e-mail at: _____
- Via fax at: _____
- Please have the customer contact us directly by phone at: _____

STAFF PROFILE - please provide a list of names (first & last) of all technicians.

Number of technicians	How are they identifiable? (nametag, badges, uniforms etc.)
Number of service vehicles	How are they identifiable? (logos, signs, lettering)

All service technicians have completed required background checks. (See Form 11)

SERVICE HOURS & CHARGES

Primary service area zip code lists attached? Yes No

Please attach an excel spreadsheet or list of the zip codes your company services. Also, please include any additional charges that may apply for areas outside of your normal service area.

Service Hours:	Monday - Friday	Saturday	Sunday
Staffed Office Hours			
Standard Service Hours			
Overtime Service Hours			
Holiday Service Hours			



Pricing Information

HSA PREFERRED SERVICE CHARGES: DISCOUNTED RATES FOR HSA

	Normal Hours	Overtime (Evenings/Saturdays)	Overtime (Sundays/Holidays)
Service call:	\$	\$	\$
Labor - 1/4 hourly rate:	\$	\$	\$

HSA PARTS COST: DISCOUNTED RATES FOR HSA

Parts Cost Range	Markup %	Parts Cost Range	Markup %
		\$	
		\$	

RETAIL SERVICE CHARGES:

	Regular Hours	Overtime (Evenings/Saturdays)	Overtime (Sundays/Holidays)
Labor/service call:	\$	\$	\$
1/4 hourly rate:	\$	\$	\$

RETAIL PARTS CHARGES:

Parts Cost Range	Markup %	Parts Cost Range	Markup %
		\$	
		\$	

EXAMPLE:

Parts Cost Range	Markup %	Parts Cost Range	Markup %
\$1 - \$200+	30%	< \$100	100%
\$151 - \$200	25%	< \$50	200%

ADDITIONAL PRICING COMMENTS AND NOTES:



Equipment Information

DEALER AND EQUIPMENT INFORMATION

We are dealers of these brands

We service these brands

We do not service these brands

Name, location, and phone number of the nearest Ferguson distributor (water heater)

Name, location, and phone number of the nearest Carrier distributor (HVAC)

Name, location, and phone number of the nearest Goodman distributor (HVAC)

Name, location, and phone number of the nearest Lennox distributor (HVAC)

EQUIPMENT WAREHOUSES YOU USE

This distributor sells the following (check all that apply);

Heating and air conditioning Plumbing Appliance

Name

Phone#

Address

City

Zip Code

This distributor sells the following (check all that apply);

Heating and air conditioning Plumbing Appliance

Name

Phone#

Address

City

Zip Code

This distributor sells the following (check all that apply);

Heating and air conditioning Plumbing Appliance

Name

Phone#

Address

City

Zip Code

This distributor sells the following (check all that apply);

Heating and air conditioning Plumbing Appliance

Name

Phone#

Address

City

Zip Code

Service Profile

HVAC:

We will install HSA Provided Equipment: Yes No We prefer: Pick Up Delivery

Water heaters:

We will install HSA Provided Equipment: Yes No We prefer: Pick Up Delivery

Please check all that are applicable services:

Air Conditioning

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Cooler (Swamp) | <input type="checkbox"/> Forced Air, Electric | <input type="checkbox"/> Packaged Units | <input type="checkbox"/> Geo-Thermal |
| <input type="checkbox"/> Glycol | <input type="checkbox"/> Wall Unit | <input type="checkbox"/> Window Unit | <input type="checkbox"/> Electronic Air Filters |
| <input type="checkbox"/> Duct Work | | | |

Heating

- | | | | |
|---|--|---|---------------------------------------|
| <input type="checkbox"/> Electric Radiant | <input type="checkbox"/> Forced Air | <input type="checkbox"/> Packaged Units | <input type="checkbox"/> Geo-Thermal |
| <input type="checkbox"/> Glycol | <input type="checkbox"/> Hot Water/Steam | <input type="checkbox"/> Solar | <input type="checkbox"/> Oil Furnaces |
| <input type="checkbox"/> Wall Unit | <input type="checkbox"/> Duct Work | <input type="checkbox"/> Humidifier | |

Heat Pump

- | | | | |
|---|--|---|--------------------------------------|
| <input type="checkbox"/> Forced Air, Electric | <input type="checkbox"/> Forced Air, Gas | <input type="checkbox"/> Packaged Units | <input type="checkbox"/> Geo-Thermal |
| <input type="checkbox"/> Glycol | <input type="checkbox"/> Water Source | <input type="checkbox"/> Duct Work | |

Plumbing

- | | | | |
|--|---|---|--|
| <input type="checkbox"/> Water Heater | <input type="checkbox"/> Tankless Water Heater | <input type="checkbox"/> Sump Pump | <input type="checkbox"/> Ejector/Lift Pump |
| <input type="checkbox"/> Water Softener | <input type="checkbox"/> Water Well | <input type="checkbox"/> Lines, Water | <input type="checkbox"/> Lines, Drain |
| <input type="checkbox"/> Lines, Gas | <input type="checkbox"/> Lateral Routing | <input type="checkbox"/> Garbage Disposal | <input type="checkbox"/> Drain Camera |
| <input type="checkbox"/> Main Line Routing | <input type="checkbox"/> Water Heater, Power Vent | <input type="checkbox"/> Water Purifiers | <input type="checkbox"/> Septic - Service |
| <input type="checkbox"/> Septic - Pumping | | | |

Appliances

- | | | | |
|---|--|--|------------------------------------|
| <input type="checkbox"/> Washer/Dryer | <input type="checkbox"/> Dishwasher | <input type="checkbox"/> Freezer | <input type="checkbox"/> Microwave |
| <input type="checkbox"/> Magnetic Induction | <input type="checkbox"/> Oven/Range | <input type="checkbox"/> Refrigerator | <input type="checkbox"/> Compactor |
| <input type="checkbox"/> Range Fan/Hood | <input type="checkbox"/> Ice maker/dispenser | <input type="checkbox"/> Exhaust/Venting | |

Electrical

- | | | | |
|---|--|---|--|
| <input type="checkbox"/> Central Vacuum | <input type="checkbox"/> Door Bell | <input type="checkbox"/> Garage Door Opener | <input type="checkbox"/> Intercom |
| <input type="checkbox"/> Attic Fan | <input type="checkbox"/> Exhaust Fan | <input type="checkbox"/> Breaker/Fuse Panel | <input type="checkbox"/> Ceiling Fan |
| <input type="checkbox"/> Receptacle | <input type="checkbox"/> Wiring/General Repair | <input type="checkbox"/> Light Fixtures | <input type="checkbox"/> Security System |

Structural

- | | | | |
|--|--|--|----------------------------------|
| <input type="checkbox"/> Interior Wall Crack | <input type="checkbox"/> Foundation Wall Crack | <input type="checkbox"/> Roof Leak Repairs | <input type="checkbox"/> Drywall |
|--|--|--|----------------------------------|

Swimming Pool

- | | | |
|----------------------------------|--|---|
| <input type="checkbox"/> Hot Tub | <input type="checkbox"/> Swimming Pool | <input type="checkbox"/> Whirlpool Bath |
|----------------------------------|--|---|

HSA 101

HSA Home Warranty
1861 Ludden Dr.
Cross Plains, WI 53528
Service Number: 1.800.367.1448
Fax Number: 1.877.638.1741
Vendor Hotline (to call in claim information): 1.877.683.6967
www.onlinehsa.com

COVERAGE

HSA Home Warranty contracts cover failures due to normal wear and tear that occur during the time frame of warranty coverage. HSA will rely on your professional opinion to make informed and accurate claim decisions for our customers. All parts and equipment must be replaced with new equipment; refurbished equipment is not allowed.

HOURS OF OPERATION

Twenty-four hours a day, seven days a week.

DISPATCHES

If a dispatch is received as “standard service”, the customer should be called within two hours and service should be scheduled within forty-eight hours. If a dispatch is received as “emergency service”, the customer should be contacted within thirty minutes and service should be scheduled within four hours. If you are unable to contact the customer within the appropriate time frame, please call our service line to notify us. We believe service excellence consists of meeting and exceeding our customers expectations. This begins with a smooth dispatch and scheduling process.

APPEARANCE AND PROFESSIONALISM

When at a customer’s home, you are representing HSA and it is important to us that you reflect a positive and professional manner at all times. We require vendors to value personal cleanliness and be properly groomed. Also, the condition and cleanliness of a workspace is a key performance indicator when evaluating vendor performance. Be positive when in a customer’s home; avoid making negative comments that may upset the customer, whether the comment is regarding the job, HSA, or other vendors.

BACKGROUND CHECKS

Each technician is required to complete a background check. HSA has partnered with Acxiom so the background checks can be completed easily and efficiently. Please refer to the Acxiom Instruction Packet to learn how to begin this process.

DEDUCTIBLES AND TRADE FEES

HSA contracts require the customer to pay a deductible on every approved trade call, except when specifically waived by HSA. The deductible amount ranges from \$40 - \$100. The technician must collect the deductible directly from the customer. In the event a claim is not approved, the customer is no longer responsible for a deductible. However, they are then required to pay the technician for all accrued charges up to the point of denial, including service call and diagnostic charges.



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STATEMENT OF SERVICE

Yes No We will report all conditions of maintenance, neglect or homeowner tampering. Before beginning any service work we will obtain authorization as needed by HSA.

Yes No We will comply with the Service Priority as identified on each dispatch.

Yes No We will follow all procedures identified in the HSA 101 document (Form 5).

Standard Service:

We agree to telephone the customer within two hours and to schedule the service call within forty-eight hours of receipt of the dispatch. If we are unable to meet this time frame we agree to notify HSA.

Emergency Service:

We agree to telephone the customer within thirty minutes and to schedule the service call within four hours of receipt of the dispatch. If we are unable to meet this time frame, we agree to notify HSA.

Signature

Printed name

Date

Name of company



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WORKERS COMPENSATION WAIVER

My company is exempt from Workers' Compensation because I am a sole proprietor, owner or partner of a business that is not required to purchase Workers' Compensation Insurance coverage in my state based on current state laws.

If Workers' Compensation Insurance should become necessary due to the addition of employees or change of current state laws, I will promptly provide a Certificate of Insurance to HSA Home Warranty indicating Workers' Compensation Coverage.

Business Name _____

Mailing Address _____

City _____ State _____ Zip Code _____

Owner's Name _____

Owner's Signature _____ Date _____



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CORPORATE EXEMPTION FORM

In order for us to properly maintain our records for the purpose of issuing a Form 1099 Information Returns, HSA Home Warranty requests that you furnish the following information:

Is your company or business registered as a corporation?

Yes

If yes, simply sign and date this form and return it to HSA Home Warranty. We will not issue a 1099 Information Return to the Internal Revenue Service, nor will we deduct 30% backup withholding on payments.

No

If no, we are required to issue a Form 1099 Information Return to the Internal Revenue Service, and as such, you are required by law to furnish us with your Federal Identification Number. Please complete the attached Form W-9.

If we do not receive this letter or a properly executed Form W-9, as required by law, we will withhold 30% of the amount we owe you and remit the withheld amounts to the Internal Revenue Service. In addition, you may be subject to a \$50 penalty imposed by the Internal Revenue Service for failure to provide the proper Federal Identification Number. We appreciate your cooperation in this matter.

Under penalties of perjury, I certify that the information provided above is true.

Name of Company

Printed name of person authorized to sign

Signature

Date



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LEAD-BASED PAINT RENOVATION, REPAIR, AND PAINTING PROGRAM RULE

On April 22, 2010, the EPA's 2008 Lead-Based Paint Renovation, Repair and Painting Program Rule became fully effective. EPA states this rule is "aimed at protecting against lead-based paint hazards associated with renovation, repair and painting activities." You can find a copy of the rule at <http://www.epa.gov/lead/pubs/renovation>. You will also find a helpful reference handbook explaining the rule at <http://www.epa.gov/lead/pubs/sbcomplianceguide.pdf>.

HSA requests that you read the full rule as well as the brochure. After you have completed your review of this information, please sign the agreement below. The Agreement simply states you have been notified of the Rule and agree to comply with the Rule on any service call in response to an HSA dispatch.

*Please visit onlinehsa.com for more information.

LEAD-BASED PAINT AGREEMENT

On behalf of _____ (Company), I attest I am authorized to represent and sign this Agreement on behalf of the Company. I further attest that I have read and understood the EPA's 2008 Lead Based Paint Renovations, Repair and Painting Program Rule which became fully effective April 22, 2010. The Company and its employees agree to FULLY COMPLY with the EPA's 2008 Lead Based Paint Renovations, Repair and Painting Program Rule on all service calls dispatched by Home Security of America, Inc. (HSA) or any of its affiliates or subsidiaries.

Date: _____ Signature: _____

Print Name: _____ Title: _____

Company Address: _____

Company Phone: _____



HSA Contractor Background Screening Portal

Powered by Acxiom

All contractors providing services in connection with an HSA claim or job must be approved by Home Security of America and must undergo a thorough background check as part of the credentialing process.

1. Contractors may access the secure background screening portal online by accessing: <https://aisreports.acxiom.com/consumer/contractor.asp>
2. If technicians have already completed background checks that meet HSA requirements, please skip to the last page.
2. First time users will need to create an account initially by entering the partner code **HOME7363** and selecting “I am a new user.” Returning users may enter in the same partner code of **HOME7363** and entering their user name and password. Returning users may skip to step 7 at this time.



MyBackgroundReport.com: providing backgrounds to individuals and companies

Partner Code*:

I have already registered my account:

Login:

Password:

[Forgot your password?](#)

I am a New User



3. New users will enter their company information on the set up screen, including business and contact name, address, phone/fax/email information.
4. New users will create a login and a password. If you need any assistance with this step, please contact Acxiom’s customer service group at 1-800-853-3228 and select option 2. Click “submit” to move to the next step.



HSA Contractor Background Screening Portal

Powered by Acxiom

5. New users will then read and accept adverse action and consumer rights obligations under the Fair Credit Reporting Act (FCRA.)
6. Please remember to save you user name and password in a secure location for future use.
7. To obtain a consent form if running a background check on anyone other than you, click on the “Sample Release” link in the top left corner, under the Acxiom Logo.
8. To begin the background check ordering process, click on “Order a Background Report” on the right side of your screen.
9. Select the “HSA Approved Contractor Package” on the next screen and click “submit”
10. Enter in the appropriate information on the applicant information screen. You must include the full name, social security number (no dashes) and date of birth (00/00/0000 format) at a minimum for each applicant.
11. Verify all information is correct and click “Submit” Click on “Submit” on the following page as well, and you will arrive at the payment screen.
12. Enter in your name/address and credit card information and click on “Submit” Once your order is submitted generally allow 1-3 business days for results to post. A copy of the completed report will be sent to Home Security of America for review.

For assistance with this process please contact Acxiom Customer Service
between the hours of

8:00 AM – 11:00 PM EST Monday through Friday

customermail@acxiom.com

1-800-853-3228 Option 2



If your company has already conducted background checks that meet HSA requirements, please supply the following information as well as a copy of the completed background check (for each technician).

Firm that preformed background checks

Address of firm

City

State

Zip Code

Phone number of firm

By signing below, you agree to have had a background check performed on all of your employees who will have access to the private residence of any HSA contract holder. You also agree that if any employee's background check has not met the standards established by HSA, you will not dispatch said employee on any service calls initiated by HSA or an HSA contract holder.

Signature of company owner

Date

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/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<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 the "Name" line 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									

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

Employer identification number									

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 a percentage 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.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

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/disregarded entity name” line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

Disregarded entity. Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “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/disregarded entity name" line.

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/disregarded entity 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 following chart 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 5 and 7 through 13. Also, C corporations.
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 ²

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

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, 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 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 item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. 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
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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 "Business name/disregarded entity" 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. Grantor also must provide a Form W-9 to trustee of trust.

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.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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 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.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit 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 (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and 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. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.