



THE CITY OF MILWAUKEE'S TENANT TRANSITION TO OWNERSHIP PROJECT (T₃OP)

NOTICE TO CONTRACTORS

Pursuant to authority extended by Section 66.0901(2), Wisconsin Statutes, all persons proposing to submit quotes on work to be contracted under the Tenant Transition to Ownership Project will be required to establish proof of their competency and responsibility.

Each Contractor will, for these purposes, fill out the attached contractor prequalification application, which will fully reflect the financial ability, adequacy of equipment, prior experience, and any other pertinent information necessary to establish the competency and responsibility of the Contractor

The contents of such statement will be confidential and will not be disclosed except upon written order of the contractor filing the application or in cases of litigation against, or by, such Contractor or the City.

THE PROGRAM:

The City of Milwaukee currently owns more than 1,000 homes acquired as a result of the tax foreclosure process. Mayor Tom Barrett's *Strong Neighborhood Plan* includes a number of strategies to reduce the inventory of City-owned tax-foreclosed homes and to encourage owner occupancy in City neighborhoods. One element of this plan is the Tenant Transition to Ownership Project (T₃OP).

A limited number of City tax foreclosures were occupied by tenants at the time of foreclosure who continue to occupy the homes under lease arrangements with the City. These properties are managed and maintained by the Department of City Development (DCD). T₃OP significantly expands City efforts to encourage tenants of City-owned tax-foreclosed properties to buy their homes. The program will identify and work intensively with qualified tenants to help them to become long-term, sustainable home owners. Tenants will go through a screening process to determine eligibility and if selected, will be eligible to acquire their property after the initial "lease to own" period. After a tenant is accepted into the program, a DCD Rehabilitation Specialist will create a scope of repair work needed to ensure that the home is code compliant and that long term maintenance needs at the home are addressed. The proposed strategy ensures that both the tenant and the property are positioned for a successful transition to home ownership.

DCD will contract with general contractors to complete necessary repairs on the property prior to the tenants purchase. DCD hopes to carry out the rehabilitation of at least 30 homes through this program in the next two years. Expected project costs range from \$10,000 - \$35,000.

DCD wishes to “pre-qualify” a pool of contractors who would be eligible submit quotes as requested on projects through the T3OP program.

THE CONTRACTOR SELECTION PROCESS:

DCD will accept completed contractor applications (attached) at the Department of City Development BID DESK, located on the second floor at 809 N. Broadway, Milwaukee, Wisconsin 53202, until **Wednesday May 7, 2014, at 11:00 a.m.** Applications received after the date and the time specified above will not be accepted.

DCD staff will then review the submitted information and determine whether applicants meet the criteria to submit quotes on projects under the T3OP program. All qualified contractors will be placed in the *Contractor Pool* for the Program. DCD reserves the right to reopen the application process at any point in the future if it desires to recruit additional contractors to the Program.

THE CONSTRUCTION PROCESS - REQUEST FOR QUOTES:

For each individual T3OP project, DCD staff will request quotes from contractors in the *Contractor Pool*. Contractors will be provided a scope of work and instructions for accessing the property, generally during an open house coordinated by a DCD Rehabilitation Specialist, as well as instructions for submitting a quote. The lowest, responsive and responsible quote will be selected for each property. DCD reserves the right to reject all quotes for a particular project or to reject quotes from firms who cannot agree to the start and end dates for a particular project.

Because DCD’s intent is to request quotes from contractors in the *Contractor Pool* on each project, DCD may remove a contractor from the *Contractor Pool* for inactivity, generally defined as not submitting a legitimate quote over five consecutive projects throughout the T3OP program. Further, DCD may declare any Contractor ineligible at any time where there have been developments subsequent to qualification which, in DCD’s opinion, would affect the responsibility of the Contractor. Finally, the submission of a falsified statement will render a prospective Contractor ineligible for qualification.

CONTRACTS and the CONSTRUCTION PROCESS:

Unless otherwise noted, T3OP rehabilitation projects must be complete within 90 days of receipt of a notice to proceed from DCD. Contracts will be between the contractor and the City of Milwaukee. Contractors will be responsible for pulling all required permits and having all required licenses. All payments will be disbursed by the City of Milwaukee after DCD has reviewed the work and determined

it was completed according to the City of Milwaukee building code, Technical Specifications & Performance Standards, and has followed State of Wisconsin Lead Standards. Federal Community Development Block Grant (CDBG) funds may pay for a portion of the rehabilitation work carried out under T3OP. Homes will generally be occupied by tenants during rehabilitation and contractors will be expected to coordinate with tenants regarding construction schedules and access to the property during rehabilitation.

FUNDING PARTNERSHIPS:

During the course of the T3OP program DCD may partner with outside organizations to provide additional funding to projects. Contractors will be notified on a project-by-project basis if additional regulations apply.

BONDING REQUIREMENTS:

For contracts whose cost exceeds \$10,000 in cost but does not exceed \$25,000, DCD shall require the prime contractor to give either an irrevocable letter of credit or a performance and payment bond or bonds issued by a surety company licensed to do business in the state of Wisconsin. Such bond shall carry a penalty of not less than 50% of the contract price, and shall be conditioned for the faithful performance of the contract and the payment to each person entitled thereto of all the claims for labor performed and materials furnished under the contract to be used or consumed in making the public improvement or performing the public work as provided in the contract and this section. No assignment, modification or change of the contract, or change in the work covered thereby, or any extension of time for the completion of the work may release the sureties on the bond or bonds.

For all contracts over \$25,000, the contractor is to submit to the Commissioner of DCD, prior to or at the time of execution of the contract, a performance bond and a payment bond in an amount equal to 100% of the Contract price.

All bonds must be executed by a surety company authorized to do business in the State of Wisconsin and must be accompanied by a Power-of-Attorney for the Attorney-in-Fact. The performance bond and the payment bond must be submitted as separate instruments. The performance bond shall also cover all work required under the guarantee provisions of the contract.

INSURANCE

Before commencing work the Contractor shall furnish (DCD), for review and approval, evidence of the insurance requirements listed in the Department of Public Works General Specifications Section 2.9.7 which can be accessed at the following link:

http://www.mpw.net/services/bids_home

SMALL BUSINESS ENTERPRISE PROGRAM

DCD encourages all City Certified Small Business Enterprise firms to submit an application to be included in the *Contractor Pool* for the Program. It is DCD's intention that at least 25% of contracts awarded under the program (on an aggregate dollar basis) will be awarded to certified SBE firms.

RESIDENT PREFERENCE PROGRAM

In accordance with Chapter 309 of the Milwaukee Code of Ordinances, residents preference hiring is required for all construction contracting activities of the Department of City Development (DCD). The ordinance requires that 40% of Worker Hours worked on a DCD contract be performed by Unemployed or Underemployed Residents of the City. The contractor, prior to commencing work, shall submit an affidavit (Form I) for proof of residency for all employees utilized by the contractor and subcontractors to meet the Residents Preference Program requirements. Time Reports shall be submitted within ten (10) days following completion of work, or every three months, whichever comes first. For this section, the following definitions apply:

Resident – A person who maintains his or her place of permanent abode in the City of Milwaukee.

Unemployed or Underemployed – A Resident that has worked less than 1,200 hours in the preceding 12 months or has not worked in the preceding 30 days or, regardless of employment status, has household income at or below the federal poverty guidelines as adjusted by the Wisconsin Department of Public Instruction to define eligibility for reduced lunch in public schools

Worker Hours – means the total hours worked on a construction contract by skilled and unskilled construction trade workers, whether those workers are employed by the contractor or any subcontractor

LIVING WAGE APPLIES - In accordance with Chapter 310-13 of the Milwaukee Code of Ordinances, the living wage rate is required for this Purchase Order. All workers employed by the Contractor or Subcontractor in the performance of this contract, whether on a full time or part time basis, a base wage of not less than \$9.51 per hour. On March 1, 2014, and each March 1 thereafter, the minimum hourly wage is adjusted.

CONTRACTOR QUESTION AND ANSWER MEETING – Department of City Development staff will host a question and answer meeting on **Tuesday April 22, 2014 from 3:00pm – 4:00pm at 809 N. Broadway, First Floor Conference Board Room**. Staff will address questions related to the T3OP program and the attached contractor application. This meeting is not mandatory.



THE CITY OF MILWAUKEE'S TENANT TRANSITION TO OWNERSHIP PROJECT (T₃OP)

CONTRACTOR PRE-QUALIFICATION APPLICATION

The Department of City Development (DCD) emphasizes the importance of quality craftsmanship and materials and a timely performance of work. This emphasis requires a level of skill and experience on the part of the contractor. Consequently, DCD has established this pre-qualification procedure for contractors interested in performing work through the T₃OP program. Please review and complete the entire verification form (attached). Submit the completed verification form along with the following documents for consideration to be placed in the T₃OP program *Contractor Pool*:

Checklist:

- Completed attached Contractor Prequalification Verification form including signature page (5 pages)
- Completed attached Section 3 Business Certification Form (1 page)
- Completed attached W-9 (1 page)
- Copy of City of Milwaukee Home Improvement License (1 page)
- Small Business Enterprise (SBE) Certificate (*only needed if you are an SBE certified contractor*) (1 page)
- Proof of Insurance (1 page), pursuant to insurance requirements contained herein

Once the contractor submits its application, DCD staff will review the information submitted to determine if the firm is qualified to conduct work through the T₃OP program. All qualified contractors who submit completed applications prior to the deadline will be placed in the *Contractor Pool* for the T₃OP program.

Qualified contractors will:

- Have a valid City of Milwaukee Home Improvement Contractor License
- Be able to comply with City of Milwaukee Resident Preference Program (RPP) numbers
- [Principal owner(s) will] be current on all property tax payments owed to the City of Milwaukee
- [The firm and its principal owner(s) will] not be delinquent in payments owed to other government entities (such as State of Wisconsin Unemployment or Workman's Compensation divisions) or have an unsatisfactory history or government or civil judgments which would indicate an inability to satisfactorily perform the work required under the T₃OP program.
- [The firm and its principal owner(s) will] have no Government Judgments.
- Not be debarred by the U.S. Dept. of Housing and Urban Development or any City of Milwaukee Dept.
- Be able to provide a Performance Bond and a Payment Bond (up to \$35,000.00) for each ongoing contract
- Provide three positive references of similar size to those under the T₃OP program (\$10,000 - \$35,000)

The DCD reserves the right to require additional information as a prerequisite to qualification.

Thank you,
Department of City Development

CONTRACTOR PRE-QUALIFICATION VERIFICATION

1) GENERAL INFORMATION

Full, legal name of your contracting business (no abbreviations):

Address of business: _____

Phone: _____ Cell: _____

Email: _____ Fax: _____

List any individuals with an ownership interest in the business: (Attach additional sheets if necessary)

First _____ Middle initial _____ Last _____ Date of Birth _____

First _____ Middle initial _____ Last _____ Date of Birth _____

First _____ Middle initial _____ Last _____ Date of Birth _____

Business Certifications (Check All That Apply)

City of Milwaukee Small Business Enterprise

Section 3

Other (Please list) _____

How many years has the firm been in operation? _____

Have the principal owners had an ownership in any other contracting firms in the past ten years?

Yes No If yes, please list the name of the firm(s).

Are you currently listed as a debarred contractor by the U.S. Department of Housing and Urban Development (HUD), State of Wisconsin, or the City of Milwaukee? Yes No If yes, explain

Litigation Information:

Please answer the following questions by checking Yes or No. If you answer Yes, please provide an attached written explanation. A “yes” answer does not mean automatic disqualification, however, failure to be candid and/or failure to provide accurate information may result in automatic disqualification. Answers shall apply to all owners, members and officers of the partnership, LLC, LLP, or corporation.

- Do you currently have pending litigation against you? Yes ___ No ___
- Has any member of the firm been convicted of a felony or crime related to contracting? Yes ___ No ___
- In the past 7 years have you filed for bankruptcy? (If yes, explain the reason and indicate any debt to suppliers was discharged) Yes ___ No ___
- Do you have any outstanding liens or judgments against you? Yes ___ No ___
- Have you received any fines or disciplinary action from Wisconsin Department of Health Services? Yes ___ No ___
- Have you received any fines or disciplinary action from Wisconsin Department of Workforce Development? Yes ___ No ___

List addresses of all properties located in the City of Milwaukee that are owned in whole, or in part, by any owner or partner of the contracting business. Include properties under all forms of ownership including LLC’s, incorporated businesses, partnerships, etc.

1. Address _____
2. Address _____
3. Address _____
4. Address _____
5. Address _____

Attach additional sheets if necessary.

2) LICENSES HELD Please list all relevant licenses held by you, your company, or your full-time employees.

City of Milwaukee Home Improvement Contactor License #: _____ Expiration Date: _____

License: _____ Number: _____ Expiration Date: _____

License: _____ Number: _____ Expiration Date: _____

Attach additional sheets if necessary.

3) AREAS OF CONSTRUCTION SPECIALIZATION (Non-subcontracted Work) (Check which best apply)

- | | | | |
|--|-------------------------------|-----------------------------------|--|
| <input type="checkbox"/> Abatement | <input type="checkbox"/> Lead | <input type="checkbox"/> Asbestos | <input type="checkbox"/> Miscellaneous, specify: _____ |
| <input type="checkbox"/> Carpentry | | | <input type="checkbox"/> Painting |
| <input type="checkbox"/> Concrete | | | <input type="checkbox"/> Roofing |
| <input type="checkbox"/> Demolition | | | <input type="checkbox"/> Siding / Aluminum Covering |
| <input type="checkbox"/> Foundation/masonry | | | <input type="checkbox"/> Windows |
| <input type="checkbox"/> General Contracting | | | |

4) SUB-CONTRACTORS

We will require a list of subcontractors and material suppliers for each project awarded prior to notice to proceed.

5) CONTRACTOR REFERENCES

CONTRACTOR: List below three references of recent projects you have completed that are similar to the projects to be carried out under T3OP.

Refer only jobs you have successfully completed recently. DCD may be contacting your references. Be sure to obtain permission from the owners whose names you provide.

REFERENCES

- Name: _____
Address: _____
Telephone: _____

SIZE OF JOB (Your Contract):

_____ under \$10,000 _____ \$10,000-\$35,000 _____ \$35,000-\$50,000 _____ over \$50,000

BRIEFLY DESCRIBE THE WORK YOU COMPLETED:

2. Name: _____
Address: _____
Telephone: _____

SIZE OF JOB (Your Contract):
_____ under \$10,000 _____ \$10,000-\$35,000 _____ \$35,000-\$50,000 _____ over \$50,000

BRIEFLY DESCRIBE THE WORK YOU COMPLETED:

3. Name: _____
Address: _____
Telephone: _____

SIZE OF JOB (Your Contract):
_____ under \$10,000 _____ \$10,000-\$35,000 _____ \$35,000-\$50,000 _____ over \$50,000

BRIEFLY DESCRIBE THE WORK YOU COMPLETED:

**CONTRACTOR PRE-QUALIFICATION VERIFICATION
SIGNATURE PAGE**

I hereby certify that the information provided herein is, to the best of my knowledge and belief true, accurate, and complete.

Authorized Signature of Contractor	Print Name	Date
Title	Company Name	

Please Return Completed Form To: **Bid Desk
Department of City Development
809 N. Broadway, 2nd floor
Milwaukee, WI 53202-3617**

Deadline To Apply: Wednesday May 7, 2014, at 11:00 a.m.

CITY OF MILWAUKEE – NEIGHBORHOOD IMPROVEMENT DEVELOPMENT CORPORATION (NIDC)
CONTRACTOR RESPONSIBILITIES UNDER SECTION 3

What is Section 3?

Section 3 is enforced by the U.S. Department of Housing and Urban Development (HUD.) Section 3 seeks to ensure that low income residents of the local community have access to the employment and contracting opportunities created by HUD funded programs. NIDC supports and encourages HUD's Section 3 goals.

What projects are subject to Section 3?

If you are a contractor who receives an NIDC contract for more than \$100,000, your project is subject to Section 3 requirements and you have certain responsibilities to comply with Section 3. Whether or not your bid on this project is over \$100,000, NIDC requests that you and your subcontractors fill out a "Section 3 Business Certification Form."

What are Contractors' responsibilities under Section 3?

If you are a contractor who, in a single contract, receives more than \$100,000 of Federal funding through NIDC, the following requirements apply to your project and will be included in the contract (See attached "Section 3 Clause" for language which will be included in contracts):

- Include the "Section 3 Clause" (see attached) in all contracts with your subcontractors on this project.
- Submit a "Section 3 Business Certification Form" and require all subcontractors working on a NIDC funded project to submit a "Section 3 Business Certification Form."
- Strive to meet the Section 3 Business participation goal of at least 10% of the total dollar amounts of construction contracts or subcontracts associated with this contract are awarded to Section 3 Businesses (the definition of a Section 3 Business is below).
- If this contract results in you or your contractors/subcontractors hiring **new employees**, you and your contractors/ subcontractors must attempt to identify and hire qualified Section 3 residents (the definition of a Section 3 resident is below) to fill these positions. "Attempt" means efforts such as recruiting low-income residents through local advertising media, displaying signs at the project site, contacting area community and workforce development organizations, or similar methods. If new employment opportunities are created as a result of this project, NIDC will require documentation of the steps you and your contractors/subcontractors took to identify and hire qualified Section 3 residents.
- Submit a Section 3 Participation Report at the conclusion of each project.

What is a Section 3 Business?

Section 3 Businesses are one of the following:

1. Businesses that are 51% or more owned by Section 3 Residents.
2. Businesses where at least 30% of employees are currently Section 3 Residents, or were within three years of the date of hire.
3. Businesses that commit to and document that at least 25% of the dollar amount of all subcontracts associated with its work on a project will be carried out by businesses which meet one of the two above criteria.

Who is a Section 3 Resident?

Section 3 Residents are:

1. Residents of Public Housing or
2. Individuals that reside in the Milwaukee Metropolitan Area (Milwaukee, Waukesha, Washington and Ozaukee counties) and whose household incomes do not exceed the thresholds below.

Family Size:	1 Person	2 Persons	3 Persons	4 Persons	5 Persons	6 Persons	7 Persons	8 Persons
Household Income	\$39,850	\$45,550	\$51,250	\$56,900	\$61,500	\$65,050	\$70,600	\$75,150

Is there a current list of Section 3 Businesses?

There is no current list of Section 3 Businesses in the Milwaukee Area. Currently, NIDC relies on businesses self-certification to determine whether or not a business is a Section 3 Business. While the criteria are not identical, many City of Milwaukee certified Emerging Businesses Enterprises (EBEs) may also qualify as Section 3 Businesses. A list of EBEs is available at:

<http://www.city.milwaukee.gov/EmergingBusinessEnte1389.htm>

If you or your sub-contractors are seeking a referral source for qualified Section 3 Residents to be considered for new employment opportunities arising out of NIDC funded projects, please contact the Wisconsin Regional Training Partnership at 414-342-9787 or the Milwaukee Area Workforce Investment Board at 414-270-1700.

If you have additional questions about Section 3 requirements, please contact NIDC.

City of Milwaukee – Neighborhood Improvement Development Corporation Section 3 Business Certification

Section 3 Business Criteria: Your business is eligible for Section 3 Certification if it meets any one of the following criteria. If your business meets one or more of these criteria, please circle the applicable criteria.

1. Fifty-one percent or more of your business is owned and managed by a Section 3 qualified person or persons. (See qualification guidelines below)
2. Thirty percent or more of your permanent, full-time employees are Section 3 qualified persons.
3. You can provide evidence of a commitment to subcontract in excess of 25 percent of the dollar award of all subcontracts to be awarded to business concerns that meet the qualifications of (1) and (2) above.

Section 3 Person Criteria: A Section 3 qualified person must:

- 1.) Be a resident of Public or Indian Housing; **or**,
- 2.) Live in the Milwaukee Metropolitan Area (Milwaukee, Waukesha, Washington or Ozaukee Counties); **and**, earn no more than the following amounts:

Family Size:	1 Person	2 Persons	3 Persons	4 Persons	5 Persons	6 Persons	7 Persons	8 Persons
Household Income	\$39,850	\$45,550	\$51,250	\$56,900	\$61,500	\$65,050	\$70,600	\$75,150

Section 3 Statement: Please check the appropriate box below.

- My business is a Section 3 business in accordance with the criteria circled above under Section 3 Business Criteria.
- My business is not a Section 3 business.

Signature:		Date Signed:
Name:	Title:	
Company Name:		
Address:		
Telephone Number:		

Note: The City of Milwaukee or NIDC may request documentation and additional information as may be reasonably required to certify whether your business qualifies as a Section 3 business. If you are found to have intentionally falsified any information on this report, you may be prohibited from bidding on future City of Milwaukee or NIDC projects.

If you have any questions about this form, please call NIDC.

COMPLETE THIS FORM

SECTION 3 CLAUSE

(for inclusion in all section 3-covered contracts)

- A. The work to be performed under this contract is subject to the requirements of section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 1701u (section 3). The purpose of section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by section 3, shall, to the greatest extent feasible, be directed to low-and very low-income persons, particularly persons who are recipients of HUD assistance for housing.
- B. The parties to this contract agree to comply with HUD's regulations in 24 CFR part 135, which implement section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 135 regulations.
- C. The contractor agrees to send to each labor organization or representative of workers with which the contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the contractor's commitments under this section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.
- D. The contractor agrees to include this section 3 clause in every subcontract subject to compliance with regulations in 24 CFR part 135, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR part 135. The contractor will not subcontract with any subcontractor where the contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR part 135.
- E. The contractor will certify that any vacant employment positions, including training positions, that are filled (1) after the contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 135 require employment opportunities to be directed, were not filled to circumvent the contractor's obligations under 24 CFR part 135.
- F. Non compliance with HUD's regulations in 24 CFR part 135 may result in sanctions, termination of this contract for default, and debarment or suspension from future HUD assisted contracts.
- G. With respect to work performed in connection with section 3 covered Indian housing assistance, section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of section 3 and section 7(b) agree to comply with section 3 to the maximum extent feasible, but not in derogation of compliance with section 7(b).

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,

COMPLETE THIS FORM

- 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 II 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 ²

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

²However, 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.