



Sub Contractor Personnel File Checklist

Sub Contractor _____ I.D. Number _____

- Application (2 pages): _____
- Consent Form/Drug Screen: _____
- Salary/Payment Terms Form: _____
- Background Check (HireRight): _____
- Direct Deposit Authorization: _____
- Payroll Card Application: _____
- Tool Lease Agreement (bike techs only/2 pages): _____
- Supply Receipt/Acknowledgement Form: _____
- W – 9 Form: _____
- Email Address _____

Assemblers, Inc.

Employment Application Page 1 of 2



APPLICANT INFORMATION			
Last Name	First	M.I.	Date
Street Address		Phone Number	
City	State	ZIP	
Date Available	Social Security Number	Desired Salary	
Position Applied for			
Are you a citizen of the United States?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If no, are you authorized to work in the U.S.? Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you ever worked for this company?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If so, when?
Have you ever been convicted of a felony?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	If yes, explain?

EDUCATION			
High School		Address	
From	To	Did you graduate? Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree
College		Address	
From	To	Did you graduate? Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree
Other		Address	
From	To	Did you graduate? Yes <input type="checkbox"/> No <input type="checkbox"/>	Degree

REFERENCES	
<i>Please list three professional references.</i>	
Full name	Relationship
Company	Phone ()
Address	
Full name	Relationship
Company	Phone ()
Address	
Full name	Relationship
Company	Phone ()
Address	

Employment Application Page 2 of 2

PREVIOUS EMPLOYMENT		
Company		Phone ()
Address		Supervisor
Job Title	Starting Salary \$	Ending Salary \$
Responsibilities		
From	To	Reason for Leaving
May we contact your previous supervisor for a reference? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Company		Phone ()
Address		Supervisor
Job Title	Starting Salary \$	Ending Salary \$
Responsibilities		
From	To	Reason for Leaving
May we contact your previous supervisor for a reference? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Company		Phone ()
Address		Supervisor
Job Title	Starting Salary \$	Ending Salary \$
Responsibilities		
From	To	Reason for Leaving
May we contact your previous supervisor for a reference? Yes <input type="checkbox"/> No <input type="checkbox"/>		

MILITARY SERVICE	
Branch	From To
Rank at Discharge	Type of Discharge
If other than honorable, explain	

DISCLAIMER AND SIGNATURE	
I certify that my answers are true and complete to the best of my knowledge.	
If this application leads to employment, I understand that false or misleading information in my application or interview may result in my release.	
Signature	Date



Previous Employment Disclosure

Indicate whether you have worked at anytime currently or in the past, either as an employee or sub contractor, for any of the following companies:
(Print Yes or No in the space provided)

- Huffly Service First: _____
- Impact Resource Group: _____
- NASCO Services: _____
- Retail Marketing Services: _____

If you responded “Yes” to any of the companies listed above, provide the following information:

Dates of employment: _____

Are you bound by a Non Competition Agreement: _____

If you have indicated that you currently or previously have worked for any of the above companies, your employment will be delayed until verification of your dates of employment and Non Competition Agreement status has been verified.

By signing this document you are agreeing that all of the information you have provided is true.

Print Applicant Name

Applicant Signature

Date



Consent Form

Non Competition/No Startup Agreement

IN CONSIDERATION OF EMPLOYMENT AND OTHER VALUABLE CONSIDERATION, the receipt and sufficiency of which is hereby acknowledged, the undersigned _____ (hereinafter referred to as the "Employee/Contractor") and Assemblers, Inc. (hereinafter referred to as the "Company"), covenant and agree as follows:

1. The Employee/Contractor shall not engage in a business in any manner similar to, or in competition with, the Company or the Company's affiliated business during the term of his or her employment or for a period of 1 year from date of termination of his or her employment with the Company for any reason.
2. Furthermore, the Employee/Contractor shall not engage in a business in any manner similar to, or in competition with, the Company's business within a twenty five (25) mile radius from the geographical area in which Employee/Contractor worked at any time for the Company. For the purpose of this Agreement, the Employee/Contractor shall be regarded as engaging in a "business in any manner similar to, or in competition with, the Company's business" if, directly or as an employee, independent contractor, or agent of any third-party business, person, firm or corporation the Employee /Contractor is engaged in the business of Merchandise Assembly, Installation, Delivery, Service, Maintenance or Repair or such other business or businesses as the Company is engaged in either individually or as part of some other business entity or affiliate The Employee/Contractor agrees that the above restriction is reasonable as to length of time and geographical area and hereby irrevocably waives any objection thereto.
3. The Employee/Contractor shall not request or induce any customers of any business then being conducted or contemplated by the Company or its affiliates to curtail or cancel their business with the Company or its affiliates during and after Employee's/Contractor's employment by the Company.
4. The Employee/Contractor shall not disclose to any person, firm or corporation any trade, technical, or technological secrets, any details of organizations or business affairs, any names, of past or present customers or vendors of the Company or its affiliates, or any other information relating to the Company or its affiliates, owners, shareholders, officers, directors, employees, independent contractors, or agents that the Employee/Contractor knows, or reasonably should know, is a trade secret or confidential information of the Company.
5. The Employee/Contractor shall not solicit or canvass any business, transaction, or compensation for any other business, person, firm, or corporation similar to any business of the company or its affiliates.
6. The Employee/Contractor shall not induce, or attempt to influence, any employee, independent contractor, or agent of the Company or its affiliates to terminate or curtail its relationship with the Company or its affiliates or to enter into any employment or other business relationship with any other person (including the Employee/Contractor), firm, or corporation, concerning any business of the Company or in competition with the Company.
7. The Employee/Contractor shall not perform any act in violation hereof through any other person or entity, or through any plan, scheme, design, or subterfuge calculated to circumvent the requirements of this Non-Competition Agreement.
8. This Agreement shall be construed and enforced in accordance with the laws of the State of Tennessee.

Background Screening

Assemblers, Inc. will conduct background screening on all potential Employees and or Sub Contractors. The background screening will include verification of your identity, a criminal history record check, credit check, and a driving history check.

Drug Screening

This consent form is to serve as notice and authorization for job applicant drug screening. As a matter of policy and to help ensure a safe work environment free of the use of illegal drugs that may impair your ability to perform the essential functions of the position, Assemblers, Inc. screens job applicants for the presence of illegal drugs. A negative drug screen is a condition of employment and or sub contracting for Assemblers, Inc. Applicants refusing to perform a drug screen will not be considered for employment or sub contracted work at Assemblers, Inc. Furthermore, positive screening findings will result in any offer of employment or sub contracted work being withdrawn (or termination if the results are received after your start date). Submitting an altered saliva or urine sample will be treated as a positive test result.

This consent form is to serve as consent of agreement and release of liability

- I authorize Assemblers, Inc. to collect a specimen of saliva or urine for chemical analysis.
- I understand that decisions regarding my application for employment or sub contracting at Assemblers, Inc. will be made from the result of this test.
- I consent to be screened for drugs and authorize the attending physician, screening laboratory, and or agents of Assemblers, Inc. to provide screening results to Assemblers, Inc. In consideration for your review of my application, I hereby release Assemblers, Inc., its affiliates, agents, and employees from any liability resulting from employment or sub contracting decisions made from the results of this drug screen.

I, _____, verify that a drug test was administered and the result was ____ Negative ____ Positive.

A.M. Name

A.M. Signature

Date

By signing below, the Employee/Contractor represents and warrants to the Company that the Employee /Contractor understands and intends to be bound by all of the terms of this Agreement, has had the opportunity to seek independent legal counsel regarding the Agreement, and has received a signed copy of this Agreement as of the date below.

Employee/Sub Contractor Signature

Date



Position & Rate Terms

Area _____ I.D. Number _____

Employee/Sub Contractor Name: _____

Start Date: _____ FT__ PT (20 hrs or less)__

Review Date: _____

Position: _____ HD__ Academy__ IHC__

New Position: _____ HD__ Academy__ IHC__

Salary/Payment Terms: _____

New Salary/Payment Terms: _____

Effective Date: _____

WC Insurance (Sub Contractor's Only): \$6 per \$100 of Payment

Other Payments: _____

Employee/Sub Contractor Signature _____ Date _____

Employee/Sub Contractor Email Address (Payroll Use Only) _____

Management Approval _____ Date _____



www.assemblersinc.net

DISCLOSURE AND AUTHORIZATION FORM

Assembler's, Inc (the "Company") may request background information about you from a consumer reporting agency in connection with your employment application and for employment purposes. This information may be obtained in the form of consumer reports and/or investigative consumer reports. These reports may be obtained at any time after receipt of your authorization and, if you are hired by the Company, throughout your employment.

HireRight, Inc., or another consumer reporting agency, will obtain the reports for the Company. HireRight, Inc. is located at 5151 California, Irvine, CA 92617, and can be contacted at 800-400-2761. The reports may contain information bearing on your character, general reputation, personal characteristics, mode of living and credit standing. The types of information that may be obtained include, but are not limited to: social security number verifications; credit reports; criminal records checks; public court records checks; driving records checks; educational records checks; employment verifications; personal and professional references checks; licensing and certification records checks; drug testing results; etc. The information contained in the reports will be obtained from private and public record sources, including, as appropriate, personal interviews with sources, such as neighbors, friends and associates.

You may request more information about the nature and scope of any investigative consumer reports by contacting the Company. A summary of your rights under the Fair Credit Reporting Act is also being provided to you.

ADDITIONAL STATE LAW NOTICES

If you are a California, Maine, New York or Washington applicant, please also note:

CALIFORNIA: Under section 1786.22 of the California Civil Code, you may view the file maintained on you by HireRight during normal business hours. You may also obtain a copy of this file, upon submitting proper identification and paying the costs of duplication services, by appearing at HireRight's offices in person, during normal business hours and on reasonable notice, or by mail. You may also receive a summary of the file by telephone, upon submitting proper identification. HireRight has trained personnel available to explain your file to you, including any coded information. If you appear in person, you may be accompanied by one other person, provided that person furnishes proper identification.

NEW YORK: You have the right, upon request, to be informed of whether or not a consumer report was requested. If a consumer report is requested, you will be provided with the name and address of the consumer reporting agency furnishing the report. You may inspect and receive a copy of the report by contacting that agency.

MAINE: You have the right, upon request, to be informed of whether an investigative consumer report was requested, and if one was requested, the name and address of the consumer reporting agency furnishing the report. You may request and receive from the Company, within five business days of our receipt of your request, the name, address and telephone number of the nearest unit designated to handle inquiries for the consumer reporting agency issuing an investigative consumer report concerning you. You also have the right, under Maine law, to request and promptly receive from all such agencies copies of any such reports.

WASHINGTON STATE: If we request an investigative consumer report, you have the right, upon written request made within a reasonable period of time after your receipt of this disclosure, to receive from us a complete and accurate disclosure of the nature and scope of the investigation we requested. You also have the right to request from the consumer reporting agency a written summary of your rights and remedies under the Washington Fair Credit Reporting Act.

ADDITIONAL STATE LAW NOTICES

If you live in or are applying for a job in the state of California, Maine or New York, please review these additional notices.

CALIFORNIA: You may view the file maintained on you by HireRight during normal business hours. You may also obtain a copy of this file, upon submitting proper identification and paying the costs of duplication services, by appearing at HireRight's offices in person, during normal business hours and on reasonable notice, or by mail; you may also receive a summary of the file by telephone. HireRight has trained personnel available to explain your file to you, including any coded information. If you appear in person, you may be accompanied by one other person, provided that person furnishes proper identification.

MAINE: You have the right upon request, to be informed of whether an investigative consumer report was requested, and if one was requested, the name and address of the consumer reporting agency furnishing the report. You may request and receive from the Company, within five business days of our receipt of your request, the name, address and telephone number of the nearest unit designated to handle inquiries for the consumer reporting agency issuing an investigative consumer report concerning you. You also have the right, under Maine law, to request and promptly receive from all such consumer reporting agencies copies of any such investigative consumer reports.

NEW YORK: You have the right, upon written request, to be informed of whether or not a consumer report was requested. If a consumer report is requested, you will be provided with the name and address of the consumer reporting agency furnishing the report.

AUTHORIZATION

I have carefully read and understand this Disclosure and Authorization form and the attached summary of rights under the Fair Credit Reporting Act. By my signature below, I consent to the release of consumer reports and investigative consumer reports prepared by a consumer reporting agency, such as HireRight, Inc., to the Company and its designated representatives and agents. I understand that if the Company hires me, my consent will apply, and the Company may obtain reports, throughout my employment.

I also understand that information contained in my job application or otherwise disclosed by me before or during my employment, if any, may be used for the purpose of obtaining consumer reports and/or investigative consumer reports.

By my signature below, I authorize law enforcement agencies, learning institutions (including public and private schools and universities), information service bureaus, credit bureaus, record/data repositories, courts (federal, state and local), motor vehicle records agencies, my past or present employers, the military, and other individuals and sources to furnish any and all information on me that is requested by the consumer reporting agency.

By my signature below, I certify the information I provided on this form is true and correct. I agree that this Disclosure and Authorization form in original, faxed, photocopied or electronic (including electronically signed) form will be valid for any reports that may be requested by or on behalf of the Company.

California, Minnesota or Oklahoma applicants only – You will be provided with a free copy of any consumer reports or investigative consumer reports obtained on you if you check the box below.

I wish to receive a free copy of the report.

Applicant Last Name _____ First _____ Middle _____

Applicant Signature _____ Date _____

Social Security # _____ Date of Birth (for ID purposes only) _____

Present Address _____

City/State/Zip _____

Driver's License # _____



AUTHORIZATION AGREEMENT FOR DIRECT DEPOSIT (ACH CREDITS)

COMPANY NAME _____ COMPANY TAX ID NUMBER _____

I (we) hereby authorize _____ herein called COMPANY, to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my (our) [] CHECKING [] SAVINGS account indicated below and the depository named below, herein called DEPOSITORY, to debit and/or credit the same to such account.

DEPOSITORY NAME _____ BRANCH _____

CITY _____ STATE _____

ROUTING NUMBER _____ ACCOUNT NUMBER _____

This authorization is to remain in full force and effect until the COMPANY has received written notification from me (or either of us) of its termination in such time and in such manner as to afford COMPANY and DEPOSITORY a reasonable opportunity to act on it.

NAME(S) _____ E-mail _____ ID NUMBER _____
(PLEASE PRINT)

DATE _____ SIGNED _____ SIGNED _____

(PLEASE ATTACH VOIDED CHECK)

Assemblers, Inc. cannot control nor will be responsible for the time it takes for an electronic funds transfer to be deposited into your bank account once it has been processed.

		2048	
		DATE _____	
PAY TO THE ORDER OF _____		VOID	_____ \$ <input type="text"/>
		DOLLARS	
FIRST TENNESSEE BANK			
_____ _____ _____			
084000026		2048 00-09050398	
ROUTING NUMBER		ACCOUNT NUMBER	



In Home Tool/Supply Requirements

The following list contains tools and supplies required for delivery, assembly, installation and service work. The following jobs should not be performed without these tools, supplies, and proper training. These specialty tools are to be used in conjunction with regularly required tools for normal merchandise assembly.

Basket Ball Goal Required Tools

- Broom
- Cement Hoe
- Ladder (8')
- Magnetic Level (6" and 2')
- Torpedo Level
- Mattock
- Moving Blanket
- Post Hole Digger
- Dig Bar
- Shovel (round point)
- Water Hose
- Wheelbarrow (Metal 4 to 6 CF)
- Tarp
- Tool Box Organizer
- Small and Medium Trowel

Storage Shed Required Tools

- Hammer Drill with 1/2" concrete bit
- Cordless drill: 18 volt with 2 batteries
- Magnetic bit holder with assorted bits: Phillips, straight, hex, torx ***note: will need more than one Phillips head bit
- High speed drill bits: 1/16 through 1/2
- 3/8 socket adapter for drill
- Socket set: standard 3/8 through 15/16, deep standard 3/8 through 5/8, metric 10mm through 19mm
- Wrench set: standard 3/8 through 15/16, metric 10mm through 19mm
- Adjustable wrench
- Joint pliers
- Needle nose pliers
- Screw driver set: assorted Phillips and straight
- Hammer
- Rubber mallet
- Utility knife with supply of blades

Fitness Equipment Required Tools

- Appliance Dolly 700 to 1200 LBS
- Bucket (5 gallon)
- Cleaning Supply Tote
- Crankshaft Puller (Fitness)
- Tin Snips
- Grease Gun (Fitness)
- Grease Gun Cartridge
- Step Ladder (Small 2 step)
- Voltage Meter
- Cleaning Solution (Mild non abrasive)
- Electrical Tape
- Large Paint Stir Stick (for 5 gallon paint cans)
- Lubrication Kits (Fitness wax and silicone)
- Rags
- 100% Dupont Teflon Silicone Spray
- Towels (Beach blanket length)

Home Electronics Required Tools

- Fish Tape
- Flex Bits 3/8" to 1/2" and 3 to 4' in Length
- Glow Rods
- Hole Saw/Sheetrock Saw (Handheld)
- Hole Saw Set for Drill
- Stud Finder (with electrical detection)
- Wire Cutter/Stripper
- Electrical Tape
- String
- Wall Plates (assorted)
- Wire Mold (assorted)
- Wire Ties (Black)
- Extra Pair of Shoes

All Jobs Required Tools

- Cordless drill: 18 volt with 2 batteries

I will provide my own tools and will do so prior to reporting to my first day of employment with Assemblers, Inc. Not providing or maintaining the required tools at any time will result in immediate termination from my employment with Assemblers, Inc.

Employee Signature: _____

Manager Signature: _____



Supply Receipt & Acknowledgement

I hereby acknowledge receipt of the following supply items from Assemblers, Inc. I understand that I will be charged a one time fee that will be deducted from my paycheck. I understand that this is a non-refundable fee. By signing below I authorize Assemblers, Inc. to deduct this one time fee.

Your uniform supply fee includes the following:

Assembly Technician: \$35.00 deducted from 1st Paycheck

- 5 T-shirts size: _____
- Employee Manual
- Technician Handbook
- Initial Supplies as needed.

Area Manager: \$100.00 deducted (\$50.00 from 1st & 2nd Paycheck)

- 5 T-shirts size: _____
- 5 Polo shirts size: _____
- Employee Manual
- Management Handbook
- Cell Phone
- Business cards.
- Company credit card.
- Initial Supplies as needed.

Employee Manual/Handbook Acknowledgement

I acknowledge receipt of my copy of the Assemblers, Inc. Employment Manual and Technician Handbook (Management Handbook in the case of Supervisors), and understand that it is my responsibility to be familiar with, understand, and abide by its contents. The Manual and Handbook have been prepared for me as a guide and intended as a handy reference when needed. The policies stated in this Manual and Handbook are guidelines only and are subject to change at the sole discretion of the Company's Management. This Manual and Handbook are not a contract or promise, express or implied, guaranteeing employment or work assignments for any specific duration or level of compensation. Although we hope that your employment or sub contracted relationship with the Company will be long term, either you or the Company may terminate this relationship at any time, for any reason, with or without cause or notice. Please understand that no Supervisor, Manager, or Company representative, other than in writing by the President of the Company, has the authority to enter into any agreement with you for employment or sub contracted work for any specified period of time or to make any promises or commitments contrary to the foregoing.

Tech Has Received Supplies: _____

Tech Needs to be Shipped Supplies: _____

Print Name

Employee/Sub Contractor Signature

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, 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.

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

Social security number
or
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 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

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

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

Privacy Act Notice

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

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