



2020

**SUBCONTRACTOR
PACKET**



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February 5, 2020

Dear Subcontractor or Subtrucker,

Enclosed you will find the necessary paperwork that is required by law to be filled out. Please pay close attention to the insurance requirements listed in the Subcontractor Contract, these have not changed but I will be strictly enforcing these moving forward.

I will need the following information returned to this office:

- 1. Company Information Sheet**
- 2. Subcontractor Contract**
- 3. DOT/OSHA Compliance Agreement**
- 4. Subtrucker Contract ** If Applicable****
- 5. W-9 Form**
- 6. Workman's Compensation or Declaration of Independent Contractor Status Form**
- 7. General Liability Insurance**
- 8. Automobile Liability Insurance**

We have a notary in the Ewing office that is willing to notarize your forms for you.

The required documents can be returned by mail, fax, email or in person.

Mailing Address: PO Box 2303 Edwards, CO 81632
Physical Address: 28 2nd Street, Unit 212 Edwards, CO 81632
Office Number: (970) 926-2770
Fax Number: (970) 926-4736
Email Address: katiejean@ewingtrucking.com

Thank you for your cooperation; I know how time consuming and aggravating this can be. Please call if you have any questions.

Sincerely,

Katie Jean Ewing
Ewing Trucking & Construction, LLC



COMPANY INFORMATION SHEET

Company Name: _____

Owner Name: _____

Mailing Address: _____

Physical Address: _____

Phone Number: _____

Alternate Phone Number: _____

Type of Service Provided: _____

FOR SUBTRUCKERS ONLY

Please list the Unit Number of each truck in your company fleet

Tandems: _____

Tractors: _____

Please list the quantity of each trailer in your company fleet

End Dump Trailers: _____

Belly Dump Trailers: _____



2020 SUBCONTRACTOR CONTRACT

Ewing Trucking & Construction LLC requires that all work be performed in a responsible and timely manner with special attention to safety and health of all personnel and the environment. A safely performed job requires a high level of awareness and mutual cooperation on all parties involved.

The subcontractor shall purchase and maintain the following Subcontractor's Liability Insurance, specifically the following minimum limits and coverage and provide the Contractor with a current certificate of insurance evidencing coverage prior to entering the jobsite:

- ❖ Worker's Compensation and Employer's Liability:
 - Employer's Liability
 - \$100,000 – each accident
 - \$500,000 – Disease, policy limit
 - \$100,000 – Disease, each employee
 - Individual, partners, or corporate officers, whichever is applicable must be covered.
 - If the subcontractor has no employees, an Independent Contractor Status form must be complete by both Subcontractor and Contractor
- ❖ General Liability (Occurrence Form)
 - Combined Bodily Injury and Property Damage
 - \$1,000,000 – each occurrence
 - \$2,000,000 – general aggregate
 - \$1,000,000 – products/completed operations aggregate
 - Per Project Aggregate
 - Contractor **must be named as an additional insured** on a primary/non-contributory basis, including ongoing and completed operations, and must be maintained for the statute of repose in Colorado of eight years
 - A **Waiver of Subrogation** must be included
 - Subcontractor's General Liability policy must not contain an exclusion for work on apartments
- ❖ Automobile Liability
 - Combined Bodily Injury and Property Damage \$1,000,000 – each accident
 - Coverage of owned automobiles as well as non-owned and hired automobiles
 - Contractor must be named as an Additional Insured
 - A Waiver of Subrogation must be included



2020 SUBCONTRACTOR CONTRACT

As part of its contractual obligations, subcontractors and their employees are expected to abide by all applicable safety rules. These rules are attached and cover the basic owner safety rules and regulation (**See Attachment A: General Safety Rules**). Please become familiar with these rules. A pre-work conference will be held (at a time and place to be announced) covering all the safety items including our relevant Safety, Health and Environmental Rules, State and Local rules, as well as MSHA and OSHA regulations that could apply to you. They do not contain every rule necessary to do a job safely and correctly. Any failure of a subcontractor or truck driver to abide by these rules and enforce these rules among their employees, either written or verbally, constitutes cause for cancellation of their contract.

Every personal injury and non-injury damage accident is to be reported to the Ewing Trucking & Construction LLC supervisor in charge of the project. This includes all "near miss" accidents. These accidents and "near misses" will be investigated to find the cause and try to eliminate the possibility of any future occurrences of the same type.

The law requires Ewing Trucking & Construction LLC to maintain a file of pertinent documents on each subcontractor or truck driver. A list of required documents is given on page 3. Please bring these documents to our Edwards office, or the Gypsum Shop and photocopies can be made for you. Ewing Trucking & Construction LLC reserves the right to **withhold payment** until these documents are received and the file is complete.

In signing this Subcontractor Agreement, I acknowledge and understand what is written herein. I have read and understand what is required to purchase and maintain in all areas of insurance coverage. I have read the "General Safety Rules" and understand the level of safety expected from me and/or my company and employees. I sign this voluntarily as my own free act and deed: no oral representations, statement, or inducements, apart from the foregoing written agreement, have been made; I am at least eighteen (18) years of age and fully competent; and execute this release for full, adequate and complete consideration fully intending to be bound by same.

I further herby agree that I shall defend, indemnify and hold Ewing Trucking & Construction, LLC, it's officers, officials, employees, and volunteers harmless from any claims, injuries, damages, loss, liability, and cost, including court costs and attorney fees, that they may incur due to my participation in my agreed scope of work, whether caused by negligence of releases or otherwise.

Signature_____ Date_____

*****Please Sign and Return*****



ATTACHMENT A: GENERAL SAFETY RULES

General Safety Responsibilities

- Do NOT operate equipment without training. (Including mobile equipment- i.e. loaders, dozers, excavators, forklifts, etc.).
- Wear seat belts while operating all vehicles equipped with seat belts.
- Erect barricades around excavations, open holes, pits, and trenches when left unattended.
- Report all injuries, suspected injuries, vehicle accidents, fires, chemical spills, and property damage, to the supervisor, immediately.
- Report unsafe conditions to the supervisor.
- Wear Personal Protective Equipment (PPE) when required.

Hand Tools:

- Use tools for the specific job they are designed for.
- Inspect tools for damage and missing parts before every use.
- Use proper hoses and connections for the material being handled (steam, air, water, anhydrous ammonia, etc.), ensure all hoses are in good working order.
- Never toss, drop, or throw a tool. Tools may be carried in hand or raised/lowered in a bucket designed for that purpose.
- Sharp or pointed tools should not be carried in pockets of clothing.
- Cheater bars should not be used except in cases where it is absolutely necessary. If a cheater bar must be used, place it on the largest wrench available (never use a cheater that is more than twice the length of the wrench's handle; the cheater bar shall cover the wrench handle completely). Be prepared for a sudden release or failure of tool.
- Carry axes with your hand close to the head of the axe and the blade pointing down. Avoid the use of double blade axes.

Power Tools:

- Do not operate rotating or reciprocating hand tools without guards in place.
- Long hair shall be properly secured or covered when operating any power tool.
- Do not operate power-actuated tools without training.
- Compressed air over 30 psi shall not be used to clear dust from clothing or for drying hands.
- To avoid accidental start-ups, turn off tools before unplugging them, and make sure the switch is off before plugging the cord in.
- Extension cords must be heavy-duty with proper ground wire (3-prong plug). Inspect before use; do not use if insulation is damaged. Power tools must utilize a GFCI or low-voltage transformer if used inside a conductive vessel, tank, or harvesting equipment.
- Remove any defective or unsafe tool from service. Inform the owner, supervisor, and others using the tool, that it is broken and put tool where others will not use it.

Fire Prevention: *All Employees MUST know!!!* Know location and use of fire extinguishers. Never smoke in areas marked "NO SMOKING" or "OPEN FLAME".



- Use only approved containers and portable tanks for storage and handling of flammable and combustible liquids.
- Dispose of any liquid leakage or spillage promptly and safely.
- Turn off the motor of any equipment being fueled.

Equipment:

- Only those qualified will be allowed to operate equipment or machinery.
- When equipment is parked, the parking brake shall be set.
- Seat belts shall be worn at all times when operating equipment.

Excavation:

- All excavations more than five (5) feet deep, in which employees are exposed to the danger of moving ground, shall be guarded by a shoring system.
- Material shall be stored and retained at least two (2) feet from the edge of excavations that may require entry by employees.
- When an employee is required to be in a trench four (4) feet deep or more, ladders or other adequate means of exit shall be provided, within twenty-five (25) feet of lateral travel.
- All OSHA Construction Standards for Excavation (29 CFR Part 1926.650- .652) will be followed.

Equipment Guarding:

- All guards need to extend a distance sufficient to prevent any part of a person from getting caught behind the guard. Approximately three (3) feet is usually adequate.
- Drive belts must have guards to contain backlash of broken belts, as this action could be hazardous.
- All guards must be constructed in a manner that will allow them to withstand the everyday vibrations, shock, and wear to which they will be subjected.
- Guards must be in place during all operation of machinery.

Traffic Control/Public Safety:

- All employees working on a site with public access will wear reflective safety vests.
- All crews shall be equipped with the adequate number of signs and cones to protect work and insure safety to the public.
- When performing work in a high traffic area, equipment will not be operated without a spotter for the equipment being operated.
- Equipment parked within ten (10) feet of roads or traveled areas must be protected by reflective signs.
- Fencing, tape, signs, or cones shall barricade excavations, or any potential hazards caused by construction.



2020 DOT/OSHA COMPLIANCE AGREEMENT

I, _____, do confirm that all equipment operated during the 2020 fiscal year meets or exceeds all relevant DOT and/or OSHA regulations and specifications. I agree to assure all equipment will continue to be maintained with all current and future DOT and/or OSHA regulations. I also confirm that I understand that OSHA regulation of construction can be found in the Code of Federal Regulation, Title 29, Part 1926; I confirm I understand these regulations and will adhere to them.

Signature_____ Date_____

*****Please Sign and Return*****



2020 SUBTRUCKER CONTRACT

I, _____, as owner/manager of _____, understand that proper paperwork must be turned in **DAILY** in order to be paid. I understand that Ewing Trucking & Construction, LLC will provide daily truck tickets, which are to be filled out by myself or my driver(s) completely. The date, job name, load ticket number, load weight and load time are to be provided. When available, I will have the job foreman sign the truck tickets at the end of the day. I am responsible for making sure a white/pink copy of all tickets are turned in **DAILY**, either at the Ewing Shop in Gypsum, or the Ewing Office in Edwards.

I understand that when called to a Ewing job, the work is to be perform by myself or my employees. I understand that I am not allowed to subcontract any work to a third party unless explicitly approved by an authorized representative of Ewing Trucking & Construction.

I understand that failure to turn in these tickets may delay or void payment of the missing load tickets. If in the even that any ticket(s) are lost and not turned in, I understand I have until the 5th of the month to find and turn in any ticket from the previous month.

Signature_____ Date_____

*****Please Sign and Return*****



Worker's Compensation and the Independent Contractor

Independent Contractor Form

Pinnacol Assurance Independent Contractor form must be completed before any work can begin by the Sub or Contractor.

More than 60% of Colorado employers use Pinnacol Assurance. With that many employers using one career they have developed certain rules about using Independent Contractors or Subs to complete projects. If you hire a Sub to work at your site or to do work for you, you must request a Workers Compensation Certificate of coverage from that Sub. If you hire an Independent Contractor you must either have a Certificate of Insurance or have them complete the Independent Contractor form that Pinnacol Assurance requires and must approve. Many employers do not understand that the Independent Contractor must be approved by Pinnacol before work can begin. If they are not approved your company will be liable for all Workers Compensation premiums related to that Independent Contractors income.

When completing the Independent Contractor form make sure the Independent and the employer's signatures are both notarized. In the Ewing office there is a notary that is willing to notarize your forms for you. Once the form is completed it must be turned into your Workers Compensation underwriter and returned before work begins.

Who is an Independent Contractor?

A person providing services is an Independent Contractor if the employer does not have the right to control them and they have their own business. The Workers Compensation Act sets out the following criteria that must be met to show that the employer does not have the right to control the person providing services:

- The individual is not required to work exclusively for the employer;
- The employer has not established a quality standard for the person providing services for plans and specifications;
- The employer does not pay the service provider on an hourly basis or provide a salary instead of a fixed or contract rate;
- The employer cannot terminate the individual performing services during the contract period unless the service provider violates the terms of a contract or fails to produce a specifies result;
- The employer does not provide more than the minimal training;
- The employer does not provide tools or benefits to the service except for material and equipment;
- The employer does not dictate the time of performance except for a completion schedule and to negotiate mutually agreeable hours;
- The employer does not pay the service provider personally, but instead makes payment to a trade or business name;

If the employer combines their business with the person providing services, that person cannot be considered an independent contractor. Independent contractors usually conduct business under a trade name and may have profit or a loss in their business. They usually have their own offices, equipment and materials and they hold themselves out to provide services to the public.

Declaration of Independent Contractor Status Form

According to the Colorado Workers' Compensation Act, a person is an independent contractor, not an employee, if *both* of the following statements are true.

1. He/she is free from control and direction in the performance of the service (unless control is exercised under the requirement of any state or federal statute or regulation).
2. He/she is customarily engaged in an independent trade, occupation, profession, or business related to the services performed.

The Colorado Workers' Compensation Act also outlines nine criteria (listed on page 2) to help determine whether or not the above statements are true. For an individual to be considered an independent contractor, he/she must meet only those criteria that are appropriate to the situation. He/she does not need to meet all of the nine criteria.

This Declaration of Independent Contractor Status Form documents the business relationship as defined in the Colorado Workers' Compensation Act. *It is the responsibility of our policyholders and their independent contractor(s) to correctly and truthfully complete this form.* Pinnacol Assurance will accept this form only when it is initialed where applicable, signed, and notarized by both parties. If you do not understand this form, do not sign it.

If you have any questions, please contact a member of Pinnacol's customer service team at 303.361.4000 or 800.873.7242.

Please make copies of this form as needed. You should complete this form only once for each independent contractor for the lifetime of your Pinnacol policy or until the business relationship changes.

This form is not valid unless a signed and notarized copy of the form is returned to Pinnacol Assurance. Keep the original for your records and send a copy to Pinnacol. You can do this the following ways:

- **Email:** customer_service@pinnacol.com
- **Mail:** Pinnacol Assurance
P.O. Box 469011
Denver, CO 80246-9011
- **Fax:** 303.361.5000

Declaration of Independent Contractor Status Form

We certify **UNDER PENALTY OF PERJURY** that (insert **contractor's name and trade name** below):

Name: _____ Trade name: _____

Performing (type of work): _____

Federal Employer Identification #: _____

Address: _____

Phone: _____

Is an independent contractor (**IC**) and is not an employee of the following policyholder (**PH**):

Policyholder's name: _____ Ewing Trucking & Construction, LLC

Address: _____ P.O. Box 2303 Edwards, CO 81632

Policy #: _____ 1856142 Phone: _____ (970) 926-2770

We also certify, by **OUR** initials **WHERE APPLICABLE**, that the above business for which the above individual performs services meet the following criteria:

- IC**___**PH**___1. The business **DOES NOT** require the individual to work **ONLY** for the business for whom services are performed (except that the individual may **DECIDE** to work only for the business for a definite period);
- IC**___**PH**___2. The business **DOES NOT** establish a quality standard for the individual (except that the business may provide plans and specifications regarding work but cannot oversee the actual work or instruct the individual as to how work will be performed);
- IC**___**PH**___3. The business **DOES NOT** pay the individual a salary or an hourly rate instead of a fixed or contract rate;
- IC**___**PH**___4. The business **DOES NOT** terminate the work or the service provided during the contract period unless the individual violates the terms of the contract or fails to produce a result that meets the specifications of the contract;
- IC**___**PH**___5. The business **DOES NOT** provide more than minimal training for the individual;
- IC**___**PH**___6. The business **DOES NOT** provide tools or benefits to the individual (except that materials and equipment may be supplied);
- IC**___**PH**___7. The business **DOES NOT** dictate the time of performance (except that a completion schedule and a range of agreeable work hours may be established);
- IC**___**PH**___8. The business **DOES NOT** pay the individual personally instead of making payment or checks payable to the trade or business name of the individual;
- IC**___**PH**___9. The business **DOES NOT** combine the business operations in any way with the individual's business operations instead of maintaining all such operations separately and distinctly.

Do not forget to complete page 3 of this form, which contains the Certification by the Independent Contractor. This certification must be signed and notarized.

Certification by Independent Contractor

The independent contractor understands that he/she:

- Will not be entitled to any workers' compensation benefits in the event of injury.
- Is obligated to pay all federal and state income tax on all money earned while performing services for the business.
- Is required to provide workers' compensation insurance for all workers that he/she hires.

Signature: _____ Title: _____

Last four digits of Social Security #: XXX-XX-_____(please do not provide us with your complete Social Security #)

Acceptance of the Independent Contractor named on this form does not change any party's responsibility under the Workers' Compensation Act. If individuals or organizations hired or contracted by the Independent Contractor are not covered by other workers' compensation insurance, the policyholder specified on this form will be charged premium for coverage of those individuals or organizations.

Notary Public

State of Colorado)

) §§

County of) _____

Subscribed and sworn before me by: _____

This _____ day of _____, _____

Commission expires: _____

Signature: _____

Certification By Pinnacol Policyholder

I certify that I am authorized by the business listed above to state that all of the information on this form is true and accurate. I understand that if the above person does not qualify for independent contractor status, the proper premium can be assessed.

Signature: _____ Title: _____

Policy # or Federal Employer Identification #: _____

Notary Public

State of Colorado)

) §§

County of) _____

Subscribed and sworn before me by: _____

This _____ day of _____, _____

Commission expires: _____

Signature: _____

Office Use Only

Declaration of Independent Contractor Status Form

We certify **UNDER PENALTY OF PERJURY** that (insert contractor's name and trade name below):

Name: X _____ Trade name: X _____

Performing (type of work): X _____

Federal Employer Identification #: X _____

Address: X _____

Phone: X _____

Is an independent contractor (IC) and is not an employee of the following policyholder (PH):

Policyholder's name: Ewing Trucking & Construction, LLC

Address: P.O. Box 2303 Edwards, CO 81632

Policy #: 1856142 Phone: (970) 926-2770

We also certify, by **OUR initials WHERE APPLICABLE**, that the above business for which the above individual performs services meet the following criteria:

- * Please Use Initials, not a checkmark*
- ☒ IC PH JE 1. The business **DOES NOT** require the individual to work **ONLY** for the business for whom services are performed (except that the individual may **DECIDE** to work only for the business for a definite period);
 - ☒ IC PH JE 2. The business **DOES NOT** establish a quality standard for the individual (except that the business may provide plans and specifications regarding work but cannot oversee the actual work or instruct the individual as to how work will be performed);
 - ☒ IC PH JE 3. The business **DOES NOT** pay the individual a salary or an hourly rate instead of a fixed or contract rate;
 - ☒ IC PH JE 4. The business **DOES NOT** terminate the work or the service provided during the contract period unless the individual violates the terms of the contract or fails to produce a result that meets the specifications of the contract;
 - ☒ IC PH JE 5. The business **DOES NOT** provide more than minimal training for the individual;
 - ☒ IC PH JE 6. The business **DOES NOT** provide tools or benefits to the individual (except that materials and equipment may be supplied);
 - ☒ IC PH JE 7. The business **DOES NOT** dictate the time of performance (except that a completion schedule and a range of agreeable work hours may be established);
 - ☒ IC PH JE 8. The business **DOES NOT** pay the individual personally instead of making payment or checks payable to the trade or business name of the individual;
 - ☒ IC PH JE 9. The business **DOES NOT** combine the business operations in any way with the individual's business operations instead of maintaining all such operations separately and distinctly.

Do not forget to complete page 3 of this form, which contains the Certification by the Independent Contractor. This certification must be signed and notarized.

Certification by Independent Contractor

The independent contractor understands that he/she:

- Will not be entitled to any workers' compensation benefits in the event of injury.
- Is obligated to pay all federal and state income tax on all money earned while performing services for the business.
- Is required to provide workers' compensation insurance for all workers that he/she hires.

Signature: X Title: X

Last four digits of Social Security #: XXX-XX- (please do not provide us with your complete Social Security #)

Acceptance of the Independent Contractor named on this form does not change any party's responsibility under the Workers' Compensation Act. If individuals or organizations hired or contracted by the Independent Contractor are not covered by other workers' compensation insurance, the policyholder specified on this form will be charged premium for coverage of those individuals or organizations.

* Notary Public *

State of Colorado)

) §§

County of)

Subscribed and sworn before me by: _____

This _____ day of _____

Commission expires: _____

Signature: _____

Certification By Pinnacol Policyholder

I certify that I am authorized by the business listed above to state that all of the information on this form is true and accurate. I understand that if the above person does not qualify for independent contractor status, the proper premium can be assessed.

Signature: _____ Title: _____

Policy # or Federal Employer Identification #: _____

Notary Public

State of Colorado)

) §§

County of)

Subscribed and sworn before me by: _____

This _____ day of _____

Commission expires: _____

Signature: _____

* Important: Box 3 must be filled at completely *

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.