



Town of Hanover
Department of Public Works
495 Hanover Street
Hanover, Massachusetts 02339
Telephone 781-826-3189

Victor J. Diniak
Director of Public Works

Date: Tuesday, October 10, 2023
To: Snow Plowing Contractor/Individual
From: Victor Diniak, Director of Public Works
Subject: Snow Plowing - Winter 2023-2024

Attached are the requirements for you to apply to the Town of Hanover, Department of Public Works. This package includes the following:

1. Application Procedure
2. Regulations for Snow Plowing
3. Established rates (Item 15.0 of Regulations) – New Rates & Format
4. Application for Snow Plowing
5. Certificate of Non-Collusion
6. Workmen's Compensation Insurance Exemption Form
7. W-9 Request for Taxpayer Identification & Certification
8. Agreement (To be signed in triplicate)

If you would like to be considered by the Town of Hanover for its plowing program, please return the application with the Certificate of Non-Collusion, the workmen's compensation insurance exemption form, a W-9 form, a copy of the valid Massachusetts driver's license for each driver, a copy of current vehicle registration, a Certificate of Insurance, and three (3) signed copies of the snow plowing agreement.

The Hanover DPW is offering a guaranteed seasonal pay for contractors signed up to plow with the Town as follows:

1. Contractors fully signed up to plow with the Town by November 03, 2023 will be issued a 10-hour guaranteed payment per vehicle on or about November 30, 2023. The guaranteed hours which are paid for will be deducted from actual hours worked during the season.
2. Contractors fully signed up to plow with the Town after October 31, 2023 but before January 1, 2024 will be issued a 5-hour guaranteed payment per vehicle on or about January 15, 2024. The guaranteed hours which are paid for will be deducted from actual hours worked during the season.

Please note that we are sensitive to the recent volatility in fuel prices and the shortage of drivers and have increased our rates for the coming year to help compensate for these challenges as well as to remain competitive with neighboring communities. We will be evaluating fuel prices throughout the season and may consider additional adjustments. We thank you for your loyalty to the Town of Hanover.

If you have any questions, please call me or Dorothy Mohn at 781-826-3189.



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NOTICE - ADDRESS CHANGE

Please note the Hanover Department of Public Works' administrative offices have moved from our former location in the Pond Street Water Treatment Plant to the Sylvester School, 495 Hanover Street, Hanover MA 02339.

Our office hours remain the same:

Monday – Friday 8:00 am – 4:00 pm

Our telephone number remains the same: **781-826-3189**

Insurance agencies may send their insurance certificates by email to Dorothy Mohn at: payables@hanoverdpw.org



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SNOW PLOWING APPLICATION PROCEDURE

The Department of Public Works of the Town of Hanover requests written applications from contractors and/or individuals that wish to be considered for hire in our snow and ice control program.

The Public Works Department will be engaging the services of several vehicles for snow removal in several different weight categories. Separate contracts will be awarded in the various weight classifications. Consideration will first be given to the contractor/individual who has successfully provided snow and ice removal services to the Town in the past, and whose primary place of residence or business is in the Town of Hanover.

All base rates are total hourly rates including vehicle, operator and accessories. The Town of Hanover has established hourly rates for each rate classification as well as for permitted accessories.

The snow and ice season shall commence on November 1, 2023 and expire on April 15, 2024. All successful contractors/individuals are expected to have their equipment ready at the beginning of each season.

For the purposes of submitting an application, you should be aware that it is impossible to predict how often and for how long equipment will be used in any given winter season.

Each application submitted shall include:

1. A copy of valid Massachusetts driver's license for each driver.
2. A copy of vehicle registration.
3. A completed and signed W-9 form.
4. A copy of Certificate of Insurance stating "Contract snow plowing for the Town of Hanover."
5. A signed copy of certificate of non-collusion.
6. A signed workmen's compensation insurance exemption form or a certificate of workmen's compensation insurance.
7. Three (3) signed copies of the snow plowing agreement.

Request for time extensions for submittals of applications will be considered for extenuating circumstances.

Contractors and/or individuals may submit applications for more than one vehicle. A separate application packet must be used for each vehicle.



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REGULATIONS FOR SNOW PLOWING

1.0 NOTIFICATION

Notification will be made by Department of Public Works personnel. Upon notification all vehicles are to report immediately to the highway garage on Ames Way to sign in. Each contractor/individual has the obligation to notify the Department of Public Works of Telephone number changes as to where they can be reached for call-in.

2.0 SIGN-IN

Plow operators must punch in on timecards at the Highway Garage. Plowing time will start at the time of call. A maximum of one hour will be allowed from the time of call to the time of reporting to the Highway Garage. If the plow operator has not arrived within one hour of call, time will start when the plow operator punches in at the garage. All plow operators must have a valid Massachusetts driver's license in their possession when reporting to plow. Licenses will be spot checked by supervisors. Those without a valid license in their possession will not be allowed to plow.

3.0 MINIMUM TIME

All hired equipment reporting to work shall be used for a minimum of four (4) hours during any one storm. When the work period exceeds four (4) hours the equipment shall be paid for the actual number of hours worked.

4.0 ALCOHOL AND CONTROLLED SUBSTANCES

The use of alcohol and/or controlled substances by contractor/operators during snow plowing operations is strictly forbidden. Any contractor/operator suspected of such use by Town supervisors will be relieved of duty immediately and may result in termination of contract with the Town.

5.0 SNOW PLOWING

All vehicles will report with full tanks of gas and have chains available when weather requires. Equipment will arrive ready for operation and no compensation will be provided for time involved in the attachment or detachment of plowing equipment.

Each vehicle will be provided with a street listing of the designated route assigned. Each driver must acquaint him/herself with the route and check for new streets and/or deleted streets from the prior year's route.

All vehicles shall plow only the route assigned to them. If any vehicle is found outside the limits of its assigned route without justifiable reason the contractor/individual may be terminated.

Contract plows may not do private plowing while actively on the clock for the Town.

The vehicle, after signing in, will go immediately to the assigned route and commence plowing in the following manner:

- 5.1 Open every street on the route with at least one pass in each direction.
- 5.2 After every street on the route is open, widening out to edge of pavement or curb shall be done.
- 5.3 At intersections, where possible, plowing should be to the right to minimize the snow remaining in the intersection.
- 5.4 Intersections will be cleaned of snow only after each street has been widened to its maximum width.
- 5.5 When the contractor/individual feels that the route has been properly cleared of snow, he/she will meet with his/her route supervisor to make sure the route supervisor is satisfied with the route.
- 5.6 All contractor/individual plowers will be expected to remain on their routes for the duration of the plowing segment.

6.0 SIGN OUT

Plows must return to the Highway Garage after their route has been satisfactorily cleaned up. If the contractor/individual is not needed on another route, he/she will punch out.

7.0 DOWN TIME REPAIRS

Each contractor/individual must make provisions for emergency repairs to the vehicle as necessary. If the vehicle is down for repairs, time will be deducted for the amount of time lost if it is for more than one hour.

If a vehicle must leave its route for repairs, the Highway Garage shall be notified as soon as possible. Routes have been assigned two vehicles and each operator must check with the other before leaving the route.

8.0 FUEL

Refueling of vehicles is the responsibility of the owner. Under extreme emergency conditions the Town will, if possible, provide a source of fuel. If it is Town fuel, cost will be deducted from the bill for the storm.

9.0 BALLAST

Ballast provided by the Town must be returned to the Town or the cost (based upon our estimate) will be deducted from the bill for the storm.

10.0 ROUTE SUPERVISORS

Route supervisors are assigned to designated areas of Town. They are to ensure streets are cleared in a satisfactory manner. Route supervisors are to assist the driver if problems arise, keep track of vehicles in their area and investigate citizen complaints. Route supervisors can reassign any vehicle due to needs in other areas. This reassignment will come from the DPW Director or his designee.

11.0 REGISTRATION AND INSURANCE

The vehicle owner is responsible for properly registering and insuring the vehicle. Safe lighting on all vehicles must conform to all state requirements. The Town of Hanover reserves the right to inspect all vehicles for equipment requirements and to ensure all permitted accessories are as represented. Proof of workmen's compensation must be provided for any hired drivers.

12.0 PROPER OPERATION

Each contractor/individual is responsible to see that the vehicle is operated in accordance with all applicable laws, rules and regulations. Vehicle speed shall not exceed 20 miles per hour. All vehicles must have all required equipment and while plowing must have a yellow rotating warning light or strobe lights visible for 360 degrees; or an adequate warning light system built into the vehicle. Any driver involved in an accident which causes personal injury and/or damage to other vehicles and/or property shall immediately report the incident to the highway garage and the police.

13.0 PROPERTY DAMAGE

Each contractor/individual is responsible for the prevention or loss or damage to the property of the town and all adjacent property. Any damage, injury or loss resulting from the operation of the contractor/individual under the contract signed for snow plowing for the Town of Hanover shall be the responsibility of the contractor/individual.

14.0 PAYMENTS

Each contractor/individual shall be paid at the contract rate for his/her vehicle(s). The contractor/individual shall be paid for the actual number of hours worked plus any time allowed in Section 2.0 of these regulations.

In addition, the Town of Hanover is offering a guaranteed seasonal minimum pay of ten hours to be deducted from any hours worked during the winter. These payments shall be as follows:

1. Contractors fully signed up to plow with the Town by November 03, 2023 will be issued a 10-hour guaranteed payment per vehicle on or about November 30, 2023. The guaranteed hours which are paid for will be deducted from actual hours worked during the season.
2. Contractors fully signed up to plow with the Town after October 31, 2023 but before January 1, 2024 will be issued a 5-hour guaranteed payment per vehicle on or about January 15, 2024. The guaranteed hours which are paid for will be deducted from actual hours worked during the season.

15.0 RATES - EFFECTIVE NOVEMBER 1, 2023

Class I : 4 Wheel Drive Pickup Truck, 6,600-10,999 GVW

8-foot minimum plow \$98.00 per hour

Class II: 4 or 6 Wheel Truck 11,000-15,999 GVW

8-foot minimum plow \$103.00 per hour

9-foot minimum plow \$105.00 per hour

Class III: 6 Wheel Truck 16,000-23,999 GVW

9-foot plow \$119.00 per hour

10-foot plow \$121.00 per hour

Class IV: 6 Wheel Truck 24,000-40,000 GVW

10-foot minimum plow \$125.00 per hour

Class V: 10 Wheel Truck

11-foot minimum plow

26-inch minimum moldboard \$148.00 per hour

Class VI: 4 Wheel Drive Backhoe

10-foot minimum plow \$160.00 per hour

Class VII: 4 Wheel Drive Loader

10-foot minimum plow \$214.00 per hour

Class VIII: Skid steer (with bucket and 8 ft plow)

With bucket and 8-ft minimum plow \$122.00 per hour

Class IX: 4 Wheel Drive Loader with bucket mounted snow blower

Min 9 ft wide and min 300 HP \$580.00 per hour

Class X: Road Grader

10-foot minimum plow/belly blade \$265.00 per hour

**TOWN OF HANOVER
DEPARTMENT OF PUBLIC WORKS**

APPLICATION FOR SNOW PLOWING

Please Print or Type

Name: _____ Address: _____

City: _____ State: _____ Zip: _____

Social Security # _____ or Fed ID # _____

Telephone Day: _____ Telephone Night: _____

Cell Phone # _____ Pager # _____

VEHICLE

Make: _____ Model: _____ Year: _____

GVW from Door of Truck: _____

Color: _____ Blade Width: _____ Blade Height: _____

Registration # _____ State _____ Expiration Date: _____

Attached to this application must be

- A copy of current vehicle registration
- 3 signed originals of contract
- A copy of driver's license
- A copy of Certificate of Insurance stating "Contract snow plowing for the Town of Hanover"
- A signed copy of Certificate of Non-Collusion
- A signed copy of Workmen's Compensation exemption or an Insurance Certificate for Workmen's Compensation Insurance
- A completed and signed W-9

I herewith submit the following price based on the established rates:

Rate for Vehicle is \$ _____ per hour

Signature _____ Date _____

Owner operated: Yes _____ No _____

TOWN OF HANOVER - DEPARTMENT OF PUBLIC WORKS

SNOW PLOWING AGREEMENT FOR HIRED EQUIPMENT SERVICES
FOR THE WINTER SEASON NOVEMBER 1, 2023 THROUGH APRIL 15, 2024

Contractor is herewith retained to supply equipment and personnel for snow removal services, and agrees to provide same upon the following terms and conditions:

1. CONTRACTOR acknowledges and warrants that he is a self-employed Independent Contractor and is solely responsible for providing equipment and personnel for snow removal purposes. Maintenance, insurance and operation of equipment as well as payment, supervision and insurance of personnel shall be at the owner's sole expense and responsibility. Contractor must provide certificates of insurance evidencing liability, personal injury, property damage and worker's compensation coverage (unless owner is the operator) to the Town indicating that coverage includes "Contract snow plowing for the Town of Hanover".
2. All hired equipment must be in good operating condition and must meet all rules, regulations, registration requirements and inspection requirements of the Commonwealth of Massachusetts. All vehicles must be equipped with approved 360-degree amber warning rotating or strobe lights.
3. CONTRACTOR must provide a telephone number on a twenty-four-hour basis and respond to calls for service promptly. Compensated time will commence at the time a Contractor is called provided equipment arrives at the highway garage ready for operation within one hour of the time of the call. If more than one hour passes after the call, compensated time will commence only upon arrival of the equipment.
4. TIMECARDS will be provided and operators must record their arrival and release times in order to be compensated. The contractor must have a valid Massachusetts drivers license in his/her possession while driving for the Town of Hanover and have it available to show supervisor. After reporting, all equipment used for snow plowing will be used for a minimum of four hours from the time of call during any one storm. When the work period exceeds four hours, compensation shall be for the actual hours worked from the time of call to the time of release as shown on the timecard, time to be computed to the nearest one-half hour. Payment shall be in accordance with Section 14.0 of the Regulations for Snow Plowing.
5. RULES AND REGULATIONS are attached hereto and are incorporated into this Agreement by reference. Said rules and regulations are to be observed by all Contractors and their personnel.
6. A copy of the APPLICATION FOR SNOW PLOWING is attached hereto and is incorporated into this Agreement by reference. Compensation to the Contractor will be according to the rate on this Application. Equipment the Contractor provides for plowing must be as stated in the APPLICATION FOR SNOW PLOWING.
7. Town of Hanover, Department of Public Works reserves the right to terminate this Agreement at any time.
8. The contractor agrees to accept the rate of \$_____ per hour as agreed as full and fair compensation.

Contractor's Name: _____

Date: _____

Address: _____

Social Sec. #
or FID #: _____

Contractor's Signature: _____

DPW Director's Approval: _____

Date: _____

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Date: _____

Address: _____

Social Sec. #
or FID #: _____

Contractor's Signature: _____

DPW Director's Approval: _____

Date: _____

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7. Town of Hanover, Department of Public Works reserves the right to terminate this Agreement at any time.
8. The contractor agrees to accept the rate of \$_____ per hour as agreed as full and fair compensation.

Contractor's Name: _____

Date: _____

Address: _____

Social Sec. #
or FID #: _____

Contractor's Signature: _____

DPW Director's Approval: _____

Date: _____

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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

			-			-				
--	--	--	---	--	--	---	--	--	--	--

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 ▶

General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a “saving clause.” Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

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

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

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

*Note. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the work "person" shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

(Name of person signing bid)

(Name of business)

CERTIFICATE OF WORKMEN'S COMPENSATION INSURANCE EXEMPTION

The undersigned certifies under penalties of perjury that he/she is a self-employed Independent Contractor and is not required by law to carry Workmen's Compensation Insurance.

(Signature of Independent Contractor)