



November 26, 2012

RE: Roof Technologies Inc

To Whom It May Concern:

Please be advised that we have been the Surety Agency for Roof Technologies Inc for many years. We can advise that all work performed that we issued performance and payment bonds, were completed without issues to the Surety. We have issued bids and performance and payment bonds for contracts valued in the \$3,000,000.00 range,

At the present time, CNA Surety (Western Surety Company) provides surety bonds for Roof Technologies Inc. The most recent single limit is \$3,000,000 with an aggregate surety program of \$20,000,000.00. As always, CNA Surety (Western Surety Company) reserves the right to perform normal underwriting at the time of any bond request, including, without limitation, prior review and approval of relevant contract documents, bond forms, and project financing. We assume no liability if for any reason we do not execute such bonds.

CNA Surety (Western Surety Company) is listed on the U S Treasury Department's Listing of Approved Sureties (Dept Circular 570) and is rated AX by A M Best Company.

Sincerely,

Kay Doyle Smith

Surety Producer

Attorney in Fact/Western Surety Company

*Also Serving  
Louisiana in:*  
BALDWIN  
FRANKLIN  
JEANERETTE  
LAFAYETTE  
LAKE CHARLES  
MORGAN CITY  
NEW IBERIA

P. O. BOX 55108  
METAIRIE, LA  
70055-5108

PHONE  
(504) 832-5733

FAX  
(504) 831-3604

WEBSITE  
[www.stielno.com](http://www.stielno.com)

2525 Quail Drive, Baton Rouge, 70808

(225) 765-2301



## Louisiana State Licensing Board for Contractors



## Contractor Information

Business Name ROOF TECHNOLOGIES, INC.  
Mailing Address P. O. Box 1328  
Harvey, LA 70059  
Phone Number (504) 366-9283  
Fax Number (504) 364-6413  
Email Address manny@rooftech-no.com

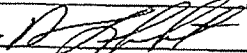
## Active Licenses

License Number 26099  
Type Commercial License  
Status LICENSED  
Effective 02/20/2015  
Expiration 02/19/2018  
First Issued 02/19/1991

## Classifications

| Class                                      | Qualifying Party    | Parishes |
|--|---------------------|----------|
| BUILDING CONSTRUCTION                      | William P. Luebbert | ALL      |
| BUSINESS AND LAW                           | William P. Luebbert | ALL      |
| SPECIALTY: ROOFING AND SHEET METAL, SIDING | William P. Luebbert | ALL      |

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|  |  |   |  |   |
|--|--|---|--|---|
| <b>W-9</b><br>Form (Rev. January 2005)<br>Department of the Treasury<br>Internal Revenue Service   |  | <b>Request for Taxpayer Identification Number and Certification</b> |  | Give form to the requester. Do not send to the IRS. |
| Name (as shown on your income tax return)<br>_____   |  |   |  |   |
| Business name, if different from above<br><b>Roof Technologies, Inc.</b>   |  |   |  |   |
| Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other <input type="checkbox"/> Exempt from backup withholding  |  |   |  |   |
| Address (number, street, and apt. or suite no.)<br><b>631 Manhattan Blvd.</b>  |  |   | Requester's name and address (optional)<br>_____         |   |
| City, state, and ZIP code<br><b>Harvey, La. 70058</b>  |  |   | _____  |   |
| List account number(s) here (optional)<br>_____  |  |   |  |   |
| <b>Part I Taxpayer Identification Number (TIN)</b>   |  |   |  |   |
| 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 entries, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.<br>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<br>_____  |  |   | OR<br>Employer identification number<br><b>721176990</b> |   |
| <b>Part II Certification</b>   |  |   |  |   |
| 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. person (including a U.S. resident alien).   |  |   |  |   |
| 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 <b>12/5/07</b>                                 |

### 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.

**U.S. person.** 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,
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

**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.

For federal tax purposes you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

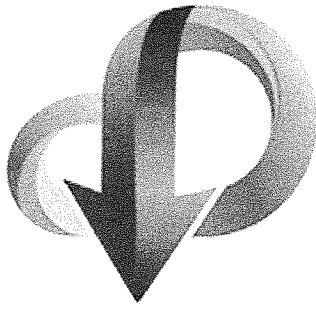
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-8(a) and 7(a) for additional information.

**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 recipient 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.



# CENTRALBIDDING

## FROM CENTRAL AUCTION HOUSE

Central Bidding Time: Thu December 17, 2015 10:43:09 AM GMT-6

Welcome to Central Bidding, **MCAMARD** - You are Logged-in - Log Out

**Place a Bid for 5000115182 - FURNISH LABOR, MATERIALS, EQUIPMENT, AND ALL OTHER INCIDENTALS TO REPAIR ROOF DRAINS AT FIRST PARISH COURT FOR THE JEFFERSON PARISH DEPARTMENT OF GENERAL SERVICES**

Please enter your best bid proposal for this project

**Louisiana Contractor ID#**

10438

**Enter all information required on the outside of the sealed envelope in the box below**

Bidder:

Bell Roofing Company, Inc.  
PO Box 19710  
New Orleans, LA 70179  
LA contractor no. 10438

Submitted to:

**Bid Bond #**

**Jefferson Parish Vendor #:**

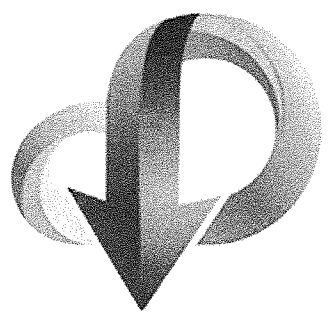
23185

**Upload Attachment(s)**

Upload a file

Click the Upload button in order to upload bid related documents





# CENTRALBIDDING

## FROM CENTRAL AUCTION HOUSE

**Central Bidding Time:** Thu December 17, 2015 10:42:54 AM GMT-6  
Welcome to Central Bidding, **MCAMARD** - You are Logged-in - Log Out

|   |  |
|---|--|
| Location:   | New Orleans > Louisiana > USA          |
| Name:   | Sandra Menner                          |
| Email:  | sandy@bellroof.com                     |
| Address:  | P.O. Box 19710                         |
| Zip code:   | 70179                                  |
| Contact number:   | 15044885044                            |
| Official Company/Business Name:   |  |
| Are you registered with the State of Louisiana as a Disadvantaged Business Enterprise (DBE)?: | Yes                                    |
| Is your company owned by a female?:   | No                                     |
| Is your company owned by a minority?:   | No                                     |
| Louisiana Contractor ID#:   | 10438                                  |
| NIGP Codes: (Commodity code categories)   | 77062 - Roofing, Composition:<br>Rolls |

Where To?



Main Menu



DATE: 12/10/2015

BID NO.: 50-00115182

INVITATION TO BID  
THIS IS NOT AN ORDER

Page: 4

**JEFFERSON PARISH**

PURCHASING DEPARTMENT  
P.O. BOX 9  
GRETN, LA. 70054-0009  
504-364-2678

VENDOR: Bell Roofing Co., Inc.  
27118 BLANK BID COPY VENDOR

BUYER: MCamardell

As per LSA-RS 47:301 et seq., all governmental bodies are excluded from payment of sales taxes to any Louisiana taxing body. Quotations shall be based on F.O.B. Agency warehouse or jobsite, anywhere within the Parish as designated by the Purchasing Department.

JEFFERSON PARISH reserves the right to cancel all or any part of an order if not shipped promptly. No charges will be allowed for parking or cartage unless specified in quotation. The order must not be filled at a higher price than quoted. JEFFERSON PARISH reserves the right to cancel at any time and for any reason by issuing a THIRTY (30) day written notice to the contractor.

JEFFERSON PARISH is expecting all products to be new and all work is to be done in a workman-like manner, according to standard practices. Any deviations or alterations from the specifications must be indicated and backup documentation supplied with your quotation.

**DELIVERY: FOB JEFFERSON PARISH**

|  |              |
|--|--------------|
| INDICATE DELIVERY DATE ON EQUIPMENT AND SUPPLIES         | 7 - 14 days  |
| INDICATE STARTING TIME (IN DAYS) FOR CONSTRUCTION WORK   | 21 - 30 days |
| INDICATE COMPLETION TIME (IN DAYS) FOR CONSTRUCTION WORK | 7 days       |

In the event that addenda are issued with this bid, bidders **MUST** acknowledge all addenda on the bid form. Bidder must acknowledge receipt of an addendum on the bid form as indicated. Failure to acknowledge any addendum on the bid form will result in bid rejection.

Acknowledge Receipt of Addenda: NUMBER: 1 dated 12/10/15  
NUMBER: 2 dated 12/14/15  
NUMBER: \_\_\_\_\_  
NUMBER: \_\_\_\_\_

LOUISIANA CONTRACTOR'S LICENSE NO.: (if applicable) 10438

|  |                     |
|--|---------------------|
| <b>*** ALL BIDDERS MUST COMPLETE SECTION BELOW ***</b> |                     |
| FIRM NAME: Bell Roofing Company, Inc.                  |                     |
| SIGNATURE: (Must be signed here)                       | TITLE: President    |
| PRINT OR TYPE NAME: David A. Bell                      |                     |
| ADDRESS: PO Box 19710                                  |                     |
| CITY, STATE: New Orleans, LA                           | ZIP: 70179          |
| TELEPHONE: (504) 488 5044                              | FAX: (504) 285 3524 |
| EMAIL ADDRESS: david@bellroof.com                      |                     |

TOTAL PRICE OF ALL BID ITEMS \$6,866.00 Base Bid

ADDENDUM NO. 1

PAGE: 5

## INVITATION TO BID FROM JEFFERSON PARISH - continued

BID NO.: 50-00115182

SEALED BID

| ITEM<br>NUMBER | QUANTITY | U/M | DESCRIPTION OF ARTICLES   | UNIT PRICE<br>QUOTED | TOTALS     |
|----------------|----------|-----|---|----------------------|------------|
| 1              | 1.00     | JOB | <p>FURNISH LABOR, MATERIALS, EQUIPMENT, AND ALL OTHER INCIDENTALS TO REPAIR ROOF DRAINS AT FIRST PARISH COURT FOR THE JEFFERSON PARISH DEPARTMENT OF GENERAL SERVICES</p> <p>0010 - ROOF DRAIN REPAIR-FIRST PARISH COURT-DEPARTMENT OF GENERAL SERVICES</p>   | \$6,866.00           | \$6,866.00 |
| 2              | 1.00     | JOB | <p>WE EXTEND THIS BID TO PROVIDE LABOR, MATERIALS, EQUIPMENT, AND ALL OTHER INCIDENTALS TO REPAIR SIX (6) EXISTING ROOF DRAINS AT FIRST PARISH COURT, 924 DAVID DRIVE, METAIRIE, LA, FOR THE DEPARTMENT OF GENERAL SERVICES, AS PER THE ATTACHED SPECIFICATIONS.</p> <p>0020 - ALTERNATE NO. 1 - PROVIDE A COST TO REWORK ADDITIONAL INDIVIDUAL EXISTING ROOF DRAINS ON THE REMAINING ROOF SECTION.</p> | \$1,144.00           | \$1,144.00 |

## INSTRUCTIONS FOR BIDDERS AND GENERAL CONDITIONS

### IN ACCORDANCE WITH STATE REGULATIONS JEFFERSON PARISH OFFERS ELECTRONIC PROCUREMENT TO ALL VENDORS

This Electronic Procurement System allows vendors the convenience of reviewing and submitting bids online. This is a secure site and authorized personnel have limited read access only.

Please visit the Purchasing Department webpage at <http://purchasing.jeffparish.net> to register and review Jefferson Parish solicitations.

## ADDITIONAL REQUIREMENTS FOR THIS BID

PLEASE MATCH THE NUMBERS PRINTED IN THIS BOX WITH THE CORRESPONDING INSTRUCTIONS BELOW.

1, 3, 4, 5, 6, 10, 13

### MANDATORY

PRE-BID CONFERENCE TO BE HELD AT: FIRST PARISH COURT 924 DAVID DR.,  
METAIRIE, LA 70003 AT 10:30 AM  
ON 12/04/2015

1. All bidders must attend the pre-bid conference in relation to this bid; attendance is mandatory. Failure to attend will prohibit a company from submitting a bid. Vendors are hereby noticed that any vendor arriving after the mandatory pre-bid conference begins will not be allowed to sign in as evidence of attendance.
2. Attendance to this pre-bid conference is optional. However, failure to attend the pre-bid conference shall not relieve the bidder of responsibility for information discussed at the conference. Furthermore, failure to attend the pre-bid conference and inspection does not relieve the successful bidder from the necessity of furnishing materials or performing any work that may be required to complete the work in accordance with the specification with no additional cost to the owner.
3. Contractor must hold current applicable JEFFERSON PARISH licenses with the Department of Inspection and Code Enforcement. Contractor shall obtain any and all permits required by the JEFFERSON PARISH Department of Inspection and Code Enforcement. The contractor shall be responsible for the payment of these permits. All permits must be obtained prior to the start of the project. Contractor must also hold any and all applicable Federal and State licenses. Contractor shall be responsible for the payment of these permits and shall obtain them prior to the start of the project.
4. A LA State Contractor's License will be required in accordance with LSA R.S. 37-2150 et. seq. and such license number will be shown on the outside of the bid envelope. Failure to comply will cause the bid to be rejected. Additionally if submitting the bid electronically, then the license number must be entered in the appropriate field in the Electronic Procurement system. Failure to comply will cause the bid to be rejected.
5. It is the bidder's responsibility to visit the job site and evaluate the job before submitting a bid.
6. Job site must be clean and free of all litter and debris daily and upon completion of the contract. Passageways must be kept clean and free of material, equipment, and debris at all times. Flammable material must be removed from the job site daily because storage will not be permitted on the premises. Precautions must be exercised at all times to safeguard the welfare of JEFFERSON PARISH and the general public.



**INSTRUCTIONS FOR BIDDERS AND GENERAL CONDITIONS**

7. **PUBLIC WORKS BIDS:** All awards for public works in excess of \$5,000.00 will be reduced to a formal contract which shall be recorded at the contractor's expense with the Clerk of Court and Ex-Officio Recorder of Mortgages for the Parish of Jefferson. A price list of recordation costs may be obtained from the Clerk of Court and Ex-Officio Recorder of Mortgages for the Parish of Jefferson. All awards in excess of \$25,000.00 will require both a performance and a payment bond. Unless otherwise stated in the bid specifications, the performance bond requirements shall be 100% of the contract price. Unless otherwise state in the bid specifications, the payment bond requirements shall be 100% of the contract price. Both bonds shall be supplied at the signing of the contract.
8. **NON-PUBLIC WORKS BIDS:** A performance bond will be required for this bid. The amount of the bond will be 100% of the contract price unless otherwise indicated in the specifications. The performance bond shall be supplied at the signing of the contract.
9. **NON-PUBLIC WORKS BIDS:** A payment bond will be required for this bid. The amount of the bond will be 100% of the contract price unless otherwise indicated in the specifications. The payment bond shall be supplied at the signing of the contract.
10. Unless otherwise stated in the bid specifications, the successful bidder will be required to procure standard insurance policies evidencing Parish-mandated insurance requirements as indicted on the attached sheet. The current certificate of insurance must be submitted by low bidder within 10 days after bid opening to the Purchasing Department. Failure to comply will cause bid to be rejected. JEFFERSON PARISH reserves the right to award bid to the next lowest responsive and responsible bidder in this event.
11. A bid bond will be required with bid submission in the amount of 5% of the total bid, unless otherwise stated in the bid specifications. Acceptable forms shall be limited to cashier's check, certified check, or surety bid bond. All sureties must be in original format (no copies). If submitting a bid online, vendors must submit an electronic bid bond through the respective online clearinghouse bond management system(s) as indicated in the electronic bid solicitation on Central Auction House. No scanned paper copies of any bid bond will be accepted as part of the electronic bid submission.
12. This is a requirements contract to be provided on an as needed basis. JEFFERSON PARISH makes no representations on warranties with regard to minimum guaranteed quantities unless otherwise stated in the bid specifications.
13. Freight charges should be included in total cost when quoting. If not quoted FOB DELIVERED, freight must be quoted as a separate item. Bid may be rejected if not quoted FOB DELIVERED or if freight charges are not indicated on bid form.
14. **PUBLIC WORKS BIDS - Completed, Signed and Properly Notarized Affidavits (in Original Format) required;** Non-Conviction Affidavit, Non-Collusion Affidavit, Campaign Contribution Affidavit and E-Verify Affidavit must be completed, signed, notarized and submitted by low bidder within 10 days after bid opening to the Purchasing Department on all solicitations for construction, alteration or demolition of public building or project, including but not limited to requirements found in LSA-RS 38:2212.9; LSA-RS 38:2212.10; LSA-RS 38:2224; Code of Ordinances, Jefferson Parish, Louisiana, Sec 2-923.1. Failure to comply will cause bid to be rejected; the Parish reserves the right to award bid to the next lowest responsive and responsible bidder in this event. For the convenience of vendors, all affidavits have been combined into one form entitled PUBLIC WORKS BID AFFIDAVIT. This affidavit must be submitted in its original format for the bid to be considered responsive.
15. **NON PUBLIC WORK BIDS - Completed, Signed and Properly Notarized Affidavits (in Original Format) required;** Non-Collusion Affidavit, and Campaign Contribution Affidavit must be completed, signed, notarized and submitted by low bidder within 10 days after bid opening to the Purchasing Department. See LSA-RS 38:2212.10; LSA-RS 38:2224; Code of Ordinances, Jefferson Parish, Louisiana, Sec 2-923.1 Failure to comply will cause bid to be rejected; the Parish reserves the right to award bid to the next lowest responsive and responsible bidder in this event. For the convenience of vendors, all affidavits have been combined into one form entitled NON PUBLIC WORKS BID AFFIDAVIT. This affidavit must be submitted in its original format for the bid to be considered responsive.
16. Since a bid surety is required, bid response may not be faxed. Bid submission will only be accepted online or as delivered to the Purchasing Department, 200 Derbigny Street, Suite 4400, Gretna, LA 70053 by 11am on the bid due date. All sureties must be in original format (no copies).

It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission: and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the Inspector General in any investigation, audit, inspection, performance review, or hearing pursuant to Jefferson Parish Code of Ordinances Section 2-155.10(19). By submitting a bid, vendor acknowledges this and will abide by all provisions of the referenced Jefferson Parish Code of Ordinances.

2525 Quail Drive, Baton Rouge, 70808

(225) 765-2301



## Louisiana State Licensing Board for Contractors



## Contractor Information

**Business Name** BELL ROOFING COMPANY, INCORPORATED  
**Mailing Address** 4749 Conti Street  
 New Orleans, LA 70119  
**Phone Number** (504) 488-5044  
**Fax Number** (504) 285-3524  
**Email Address** david@bellroof.com

## Active Licenses

**License Number** 10438  
**Type** Commercial License  
**Status** LICENSED  
**Effective** 07/23/2015  
**Expiration** 07/22/2016  
**First Issued** 07/22/1976

## Classifications

| Class                                      | Qualifying Party     | Parishes |
|--|----------------------|----------|
| BUILDING CONSTRUCTION                      | Jeffrey Francis Bell | ALL      |
| BUSINESS AND LAW                           | David Allen Bell     | ALL      |
| SPECIALTY: ROOF DECKS                      | David Allen Bell     | ALL      |
| SPECIALTY: ROOFING AND SHEET METAL, SIDING | David Allen Bell     | ALL      |

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SCANNED

23185

**Form W-9**  
(Rev. January 2003)  
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.

|   |   |
|---|---|
| Print or type<br>See Specific Instructions on page 2. | Name<br><b>Bell Roofing Co., Inc.</b>   |
|   | Business name, if different from above  |
|   | Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other |
|   | Address (number, street, and apt. or suite no.)<br><b>P.O. Box 19710</b>  |
|   | City, state, and ZIP code<br><b>New Orleans, LA 70179</b>   |
|   | Requester's name and address (optional)   |
|   | List account number(s) here (optional)  |

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. 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  
**7121017101714913**

## 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 and dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

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 <b>1/10/08</b> |
|-----------|---|---------------------|

## 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.

U.S. person. 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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

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.

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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 that specifies the following five items:

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