

Guardian Companies

Form B
Rev. 7/95

APPLICATION FOR EMPLOYMENT

PERSONAL DATA

NAME (First, Middle, Last)		SOCIAL SECURITY NUMBER	
PRESENT ADDRESS (Street, City, State)	ZIP CODE	PHONE (Include Area Code)	
PERMANENT ADDRESS (Street, City, State)	ZIP CODE	PHONE (Include Area Code)	
HOW WERE YOU REFERRED TO GUARDIAN MANAGEMENT COMPANY? (if referred by an employee, give name and relationship)			
HAVE YOU EVER BEEN EMPLOYED BY GUARDIAN <input type="checkbox"/> YES <input type="checkbox"/> NO		IF YES, GIVE DATES OF EMPLOYMENT AND POSITION HELD	
LIST FRIENDS OR RELATIVES WHO CURRENTLY WORK FOR GUARDIAN OR HAVE WORKED FOR GUARDIAN IN THE PAST			
HAVE YOU EVER BEEN CONVICTED OF A FELONY? <input type="checkbox"/> YES <input type="checkbox"/> NO		ARE YOU ELIGIBLE TO WORK IN THE UNITED STATES? <input type="checkbox"/> YES <input type="checkbox"/> NO	
IN CASE OF EMERGENCY NOTIFY (Name, Address, Phone)			

GOALS

TYPE OF EMPLOYMENT DESIRED				
<input type="checkbox"/> REGULAR	<input type="checkbox"/> SUMMER	<input type="checkbox"/> TEMPORARY	<input type="checkbox"/> PART-TIME	<input type="checkbox"/> CO-OP <input type="checkbox"/> INTERNSHIP
POSITION DESIRED	SALARY REQUIREMENTS	DATE AVAILABLE		

EDUCATION

	NAME & ADDRESS	LIST DIPLOMA/DEGREE AND MAJOR SUBJECT	DATES OF ATTENDANCE	DID YOU GRADUATE?	GRADE POINT AVERAGE
HIGH SCHOOL					
COLLEGE OR UNIVERSITY					
GRADUATE SCHOOL					
TECHNICAL, BUSINESS OR OTHER					
NOW ATTENDING					
OTHER TRAINING, QUALIFICATIONS AND SKILLS					
PROFESSIONAL CREDENTIALS					

MILITARY SERVICE

HAVE YOU EVER SERVED IN THE U.S. ARMED FORCES? <input type="checkbox"/> NO <input type="checkbox"/> YES (Specify Branch)				
<input type="checkbox"/> ARMY	<input type="checkbox"/> NAVY	<input type="checkbox"/> AIR FORCE	<input type="checkbox"/> MARINE CORP	<input type="checkbox"/> COAST GUARD <input type="checkbox"/> RESERVES/NAT'L GUARD
DATES OF SERVICE	LAST RANK HELD	TYPE OF DISCHARGE	MILITARY OCCUPATION	
DESCRIBE MILITARY EXPERIENCE, TRAINING, AND EDUCATION				

WORK HISTORY

FROM (Month/Year)	COMPANY OR ORGANIZATION	LOCATION	PHONE (Include Area Code)
TO (Month/Year)	JOB TITLE/POSITION	SUPERVISOR	REASON FOR LEAVING
DESCRIPTION OF DUTIES (Indicate significant responsibilities, accomplishments, and contributions)			SALARY - STARTING
			SALARY - LAST

FROM (Month/Year)	COMPANY OR ORGANIZATION	LOCATION	PHONE (Include Area Code)
TO (Month/Year)	JOB TITLE/POSITION	SUPERVISOR	REASON FOR LEAVING
DESCRIPTION OF DUTIES (Indicate significant responsibilities, accomplishments, and contributions)			SALARY - STARTING
			SALARY - LAST

FROM (Month/Year)	COMPANY OR ORGANIZATION	LOCATION	PHONE (Include Area Code)
TO (Month/Year)	JOB TITLE/POSITION	SUPERVISOR	REASON FOR LEAVING
DESCRIPTION OF DUTIES (Indicate significant responsibilities, accomplishments, and contributions)			SALARY - STARTING
			SALARY - LAST

FROM (Month/Year)	COMPANY OR ORGANIZATION	LOCATION	PHONE (Include Area Code)
TO (Month/Year)	JOB TITLE/POSITION	SUPERVISOR	REASON FOR LEAVING
DESCRIPTION OF DUTIES (Indicate significant responsibilities, accomplishments, and contributions)			SALARY - STARTING
			SALARY - LAST

DRIVING EXPERIENCE

DRIVER'S LICENSE NUMBER:	ISSUING STATE	EXPIRATION DATE	CLASS / TYPE
			<input type="checkbox"/> CDL <input type="checkbox"/> OTHER: (SPECIFY)

EXPLAIN THE NATURE AND EXTENT OF YOUR EXPERIENCE IN THE OPERATION OF MOTOR VEHICLES; Specify the type of vehicles (ex: bus, semitrailers, etc...)

LIST ALL MOTOR VEHICLE ACCIDENTS YOU HAVE BEEN INVOLVED IN DURING THE PAST 3 YEARS

DATE:	NATURE OF ACCIDENT	INJURIES	FATALITIES

LIST ALL VIOLATIONS OF MOTOR VEHICLE LAW FOR WHICH YOU WERE CONVICTED OR FORFEITED BOND OR COLLATERAL DURING THE PAST 3 YEARS

DATE:	NATURE OF VIOLATION

HAVE YOU EVER BEEN SUBJECT TO DENIAL, REVOCATION, OR SUSPENSION OF ANY LICENSE, PERMIT, OR PRIVILEGE TO OPERATE A MOTOR VEHICLE?
 YES NO (IF YES, STATE THE FACTS AND CIRCUMSTANCES OF SUCH DENIAL, REVOCATION, OR SUSPENSION)

SPECIAL SKILLS

CHECK WHICH YOU CAN OPERATE	FOR CLERICAL & SECRETARIAL APPLICANTS
<input type="checkbox"/> DUMP TRUCK <input type="checkbox"/> DOZER <input type="checkbox"/> SEMI <input type="checkbox"/> ROLLER <input type="checkbox"/> BACK HOE <input type="checkbox"/> PAVER <input type="checkbox"/> GRADALL <input type="checkbox"/> CRANE <input type="checkbox"/> LOADER <input type="checkbox"/> GRADER <input type="checkbox"/> OTHER: _____	TYPING: WPM STENOGRAPHY: WPM CHECK THE OFFICE MACHINES YOU CAN OPERATE <input type="checkbox"/> PC <input type="checkbox"/> OTHER: <input type="checkbox"/> TYPEWRITER LIST SOFTWARE APPLICATIONS YOU ARE <input type="checkbox"/> FAX MACHINE / COPIER FAMILIAR WITH: _____ <input type="checkbox"/> TELEPHONE CONSOLE _____

REFERENCES

LIST THREE INDIVIDUALS WHO HAVE KNOWLEDGE OF YOUR OCCUPATIONAL SKILLS AND BACKGROUND

NAME	ADDRESS (Street, City, State, and ZIP Code)		
OCCUPATION	PHONE (Include Area Code)	YEARS KNOWN	
NAME	ADDRESS (Street, City, State, and ZIP Code)		
OCCUPATION	PHONE (Include Area Code)	YEARS KNOWN	
NAME	ADDRESS (Street, City, State, and ZIP Code)		
OCCUPATION	PHONE (Include Area Code)	YEARS KNOWN	

ADDITIONAL INFORMATION

IF YOU HAVE RESIDED AT YOUR PRESENT ADDRESS FOR LESS THAN 3 YEARS, LIST YOUR PREVIOUS PLACE(S) OF RESIDENCE FOR THE PAST 3 YEARS

STREET	CITY	STATE	ZIP CODE	DATES OF RESIDENCE
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

CAN YOU PERFORM THE JOB FOR WHICH YOU HAVE APPLIED WITH OR WITHOUT REASONABLE ACCOMMODATION? YES NO

THIS CERTIFIES THAT THIS APPLICATION WAS COMPLETED BY ME, AND THAT ALL ENTRIES ON IT AND INFORMATION IN IT ARE TRUE AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

I FULLY UNDERSTAND THAT, IF EMPLOYED, ANY MISSTATEMENT OR OMISSION OF FACT ON THIS APPLICATION MAY RESULT IN MY DISMISSAL.

I HEREBY AUTHORIZE GUARDIAN COMPANIES TO ENGAGE AN INVESTIGATIVE CONSUMER REPORTING AGENCY TO REPORT ON MY CREDIT AND PERSONAL HISTORY. I UNDERSTAND THAT I HAVE THE RIGHT TO MAKE A WRITTEN REQUEST WITHIN A REASONABLE PERIOD TO RECEIVE ADDITIONAL DETAILED INFORMATION ABOUT THE NATURE AND SCOPE OF ANY SUCH INVESTIGATION.

DATE

APPLICANT'S SIGNATURE

ACKNOWLEDGMENTS

MEDICAL EXAMINATION

I AM AWARE AND UNDERSTAND THAT IF I AM OFFERED EMPLOYMENT WITH GUARDIAN I WILL BE REQUIRED TO UNDERGO A MEDICAL EXAMINATION. I FURTHER UNDERSTAND THAT ANY OFFER OF EMPLOYMENT IS CONDITIONED ON THE RESULTS OF THE MEDICAL EXAMINATION.

APPLICANT'S INITIALS

DRUG & ALCOHOL TESTING

I AM AWARE THAT, AS A PART OF MY MEDICAL EXAMINATION, I WILL BE REQUIRED TO UNDERGO A DRUG AND ALCOHOL SCREENING. I FURTHER UNDERSTAND THAT AT ANYTIME DURING MY EMPLOY WITH GUARDIAN, I WILL BE SUBJECT TO RANDOM DRUG AND ALCOHOL SCREENING. I UNDERSTAND THAT A POSITIVE RESULT ON ANY OF THESE SCREENINGS WILL RESULT IN THE TERMINATION OF MY EMPLOYMENT (OR THE WITHDRAWAL OF THE EMPLOYMENT OFFER).

APPLICANT'S INITIALS

ANNUAL REVIEW OF DRIVING RECORD

I AM AWARE THAT WHILE EMPLOYED AT GUARDIAN, DMV CHECKS WILL BE CONDUCTED ANNUALLY TO VERIFY MY DRIVING RECORD. IF AT ANY TIME MY DRIVING RECORD DOES NOT CONFORM WITH ESTABLISHED GUARDIAN POLICY, I WILL NOT BE PERMITTED TO DRIVE ANY GUARDIAN VEHICLES. I UNDERSTAND THAT VIOLATION OF THIS RULE WILL BE CAUSE FOR TERMINATION.

APPLICANT'S INITIALS

CONSENT TO CONTACT REFERENCES

I VOLUNTARILY CONSENT TO ALLOW GUARDIAN COMPANIES OR ANY OF ITS OFFICERS, EMPLOYEES OR AGENTS TO CHECK MY REFERENCES BY CONTACTING ANY PERSON WHOM THEY DEEM TO BE AN APPROPRIATE REFERENCE. I UNDERSTAND THAT THESE QUESTIONS MAY BE ABOUT MY PERSONAL OR EDUCATIONAL BACKGROUND, WORK EXPERIENCE, CHARACTER, OR PERSONALITY.

APPLICANT'S INITIALS

I acknowledge that I have read and understand the above statements. I understand that all information obtained from the medical examination, drug and alcohol screening, driving record reviews, and reference checks will be treated confidentially and become a part of my employee personnel file if I am employed by Guardian.

DATE

APPLICANT'S SIGNATURE

GUARDIAN WITNESS

GUARDIAN COMPANY

BACKGROUND INVESTIGATION CONSENT

I, _____, hereby authorize *Guardian Company* and/or its agents to make an independent investigation of my background, references, character, past employment, education, credit history, criminal or police records, including those maintained by both public and private organizations and all public records for the purpose of confirming the information contained on my application and/or obtaining other information which may be material to my qualifications for employment now and, if applicable, during the tenure of my employment with the Company.

I release *Guardian Company* and/or its agents and any person or entity, which provides information pursuant to this authorization, from any and all liabilities, claims or law suits in regards to the information obtained from any and all of the above referenced sources used.

The following is my true and complete legal name and all information is true and correct to the best of my knowledge.

Full Name (Printed)

Maiden Name or Other Names Used

Present Address How Long?

City/State Zip Code

Former Address How Long?

City/State Zip Code

Date of Birth Social Security Number Driver's License Number State of License

Signature Date

**NOTE: The above information is required for identification purposes only, and is in no manner used as qualifications for employment. Guardian Company is an Equal Opportunity Employer, and does not discriminate on the basis of sex, race, religion, age, handicap or national origin.*

GUARDIAN COMPANIES
APPLICANT POLICY INFORMATION

Applicants who are offered a position with Guardian are required to pass a background check, drug screening, and a physical examination under the following arrangements.

COST

Drug Screening	\$46.00
Physical	\$62.00
Background Check	<u>\$30.00</u>
Total	\$138.00

This drug screening, background check, and the physical will be scheduled after a job offer is tendered and there must be satisfactory completion prior to any job performance; this includes a negative drug screening, background check clearance, and certification by the examining physician that you are physically qualified to perform the work for which you were hired.

Guardian will make the payment for the above. However, you are responsible for reimbursement to the Company for this cost during your first four weeks of employment in four equal payments of \$34.50, which will be authorized by you and withheld from your pay for four consecutive weeks.

At the satisfactory completion of the Probationary Period, the Company will reimburse the employee the cost of the physical exam, and the background check, which totals \$92.00. The drug screening will not be reimbursed.

This arrangement is a condition of employment. If you have any questions, please contact the Human Resources Department.

Thank you for considering Guardian as a place of employment.

Applicant _____
Signature

Date _____

EMPLOYEE AND APPLICANT POLICY LETTER

TO: All Employees and Applicants for Employment:

This company occasionally acts as a government contractor or subcontractor and is subject to Section 503 of the Rehabilitation Act of 1973 and Section 402 of the Vietnam Era Readjustment Act of 1974.

It is our policy to take affirmative action to employ and to advance in employment qualified handicapped individuals, disabled veterans, and Vietnam era veterans. If you have such a handicap or a veteran disability and would like to be considered under the affirmative action program, please tell us. This information is voluntary and refusal to provide it will not subject you to discharge or disciplinary treatment however, in order ensure proper placement of all employees, we do suggest you provide the following information and submit it to the Personnel Office.

Please state whether you have or have had a mental or physical impairment which substantially limits one or more major life activities, or have a record of such impairment, or have been regarded as having such impairment. If there are any positions or types of positions for which you should not be considered, or job duties that you cannot perform because of physical or mental handicap, please describe them for us. Such description should include what accommodation, if any, the company could possibly make to enable you to perform jobs properly and safely.

Information obtained concerning individuals shall be kept confidential, except that supervisors and managers may be informed regarding restrictions on the work or duties of handicapped individuals, and information regarding necessary accommodation.

Guardian Companies, Inc.

Affirmative Action Questionnaire

It is the policy of Guardian Companies, Inc. to assure equal and fair treatment in all aspects of employment regardless of race, sex, religion, veteran status, or physical or mental disabilities. In order to measure effectiveness of our affirmative action program, we ask all applicants to complete this questionnaire. This information is for statistical analysis only and will be detached and kept separately from your application. Disclosure is voluntary and the information collected will NOT be used as a basis of employment decisions.

<i>Position applied for:</i>	<i>Date:</i>	<i>Sex:</i>	<input type="checkbox"/> Male	<input type="checkbox"/> Female
<i>Race/Ethnicity:</i>				
<input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> Asian <input type="checkbox"/> Alaskan Native <input type="checkbox"/> Pacific Islander <input type="checkbox"/> American Indian				
<i>Veteran Status: (check if applicable)</i>		<i>Disability:</i>		
<input type="checkbox"/> Vietnam Era Veteran? <input type="checkbox"/> Disabled Veteran		Do you have a physical or mental disability that substantially limits one or more major life activities: <input type="checkbox"/> Yes <input type="checkbox"/> No		

GUARDIAN COMPANIES
AFFIRMATIVE ACTION PLAN NOTICE

Individuals with Disabilities, Disabled Veterans, and Vietnam Era Veterans:

This company occasionally acts as a government contractor or subcontractor and is subject to Section 503 of Rehabilitation Act of 1973 and Section 402 of the Vietnam Era Readjustment Act of 1974.

It is our policy to take affirmative action to employ, and to advance in employment, qualified handicapped individuals, disabled veterans, and Vietnam era veterans. If you have such a handicap or a veteran's disability and would like to be considered under the affirmative action program, please tell us. This information is voluntary and refusal to provide it will not subject you to discharge or disciplinary treatment; however, in order to ensure proper placement of all employees, we do suggest you provide the following information and submit it to the Personnel Office.

Please state whether you have currently or previously had a mental or physical impairment that substantially limits one or more major life activities, or have a record of such impairment, or have been regarded as having such impairment. If there are any positions or types of positions for which you should not be considered, or job duties that you cannot perform because of physical or mental handicap, please describe them for us. Such description should include what accommodation the company could possibly make to enable you to perform jobs properly and safely.

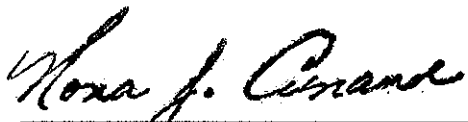
Information obtained concerning individuals shall be kept confidential, except that supervisors and managers may be informed regarding restrictions on the work or duties of handicapped individuals, and regarding necessary accommodation.

Guardian has an internal complaint procedure or grievance procedure to resolve employee complaints and alleged violations of nondiscrimination laws, including Section 503 of the Rehabilitation Act of 1973 and Section 402 of the Vietnam Era Veterans Readjustment Act of 1974 as amended.

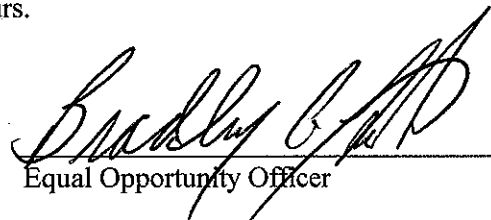
Any applicant for employment who feels that he or she has been discriminated against on the basis of handicap or veteran status shall first file a complaint with the Equal Opportunity Officer.

Employees should follow the company's internal complaint and grievance procedure to resolve their complaints.

Our affirmative action plan for handicapped individuals, disabled veterans, and Vietnam Era veteran's is available for inspection to any employee or applicant for employment on request. A copy of the plan may be inspected during normal business hours.



President




Equal Opportunity Officer

May 2006

GUARDIAN COMPANIES

AFFIRMATIVE ACTION/ EQUAL OPPORTUNITY POLICY:

It is the policy of Guardian to provide equal employment opportunity in all employment practices including but not limited to recruitment, advertising, hiring, layoff, rate of pay, training, termination, upgrading, demotion transfer, fringe benefits, use of facilities; without discrimination because of race, color, sex, age, religion, national origin, disability, Vietnam era, or disabled veteran status, or any other basis prohibited by law.



President



Equal Opportunity Officer

May 2006

A complete copy of the affirmative action plan is available for review in the Human Resource Office.

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	Guardian Companies, Inc 101 Rogers Road Suite 101 Wilmington, DE 19801
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number : :
or
Employer identification number : :

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

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

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

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

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

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

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

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

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

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

- The U.S. owner of a disregarded entity and not the entity,

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

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

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

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

Other payees that may be exempt from backup withholding include:

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

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

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

Privacy Act Notice

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

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