



U.S. ELECTION ASSISTANCE COMMISSION
 1225 NEW YORK AVENUE, N.W., SUITE 1100
 WASHINGTON, D.C. 20005

BEFORE THE ELECTION ASSISTANCE COMMISSION

In the Matter of)
)
 Consulting Contract to Assist with EAC System)
 Certification Process Development)
)

CERTIFICATION

I, DeAnna M. Smith., Administrator of the Consensus Vote Matter for the Election Assistance Commission, do hereby certify that on June 7, 2005, the Commission decided by a consensus vote to take the following action(s):

1.

Consulting Contract to Assist with EAC System Certification Process Development

No objections were reached by the deadline of June 7, 2005.

NOTE: (Commissioner Hillman) "I concur with the recommendation but do so with great reservation. While Mr. Berger is uniquely and well qualified to perform the services, I believe that given the dollar value of the contract find to be performed within 6 weeks, a different process should have been followed to ascertain the services."

Attest:

06/07/05
 Date

DeAnna M. Smith
 Administrator of Consensus Matter



U.S. ELECTION ASSISTANCE COMMISSION
1225 New York Ave. NW - Suite 1100
Washington, DC 20005

CONSENSUS VOTE MATTER

This is a routine administrative matter, which pursuant to the procedure for circulation voting procedures adopted by the Commission, may be handled by consensus vote. A consensus is reached if no objections are received by the deadline set forth below. If you agree with the recommendation, no additional action is necessary. If you object to the recommendation, then an objection should be executed and returned prior to the deadline set forth below. Any objections should be delivered to DeAnna Smith, dsmith@eac.gov. Upon the expiration of the time for filing objections, the Commissioners will be informed of the action taken with regard to this consensus vote.

DATE & TIME OF TRANSMITTAL: June 6, 2005, 11:30 AM

BALLOT DEADLINE: June 7, 2005, 11:30 AM

COMMISSIONERS: DEGREGORIO, HILLMAN, MARTINEZ

SUBJECT: CONSULTING CONTRACT TO ASSIST WITH EAC SYSTEM CERTIFICATION PROCESS DEVELOPMENT

() I object to the recommendation.

COMMENTS: Please see the attached memorandum, statement of work and resume.

Note: I concur with the recommendation but do so with great reservation. While Mr. Berger is uniquely and well qualified to perform the services, I believe that given the dollar value of the

DATE: 6 June 2005 **SIGNATURE:** [Signature]

contract ~~with~~ to be performed within 6 weeks, warrants a different process should have been followed to ascertain the

FROM CAROL PAQUETTE, INTERIM EXECUTIVE DIRECTOR

Services.
[Signature]

MEMORANDUM

TO: Commissioners Hillman, DeGregorio, and Martinez
FROM: Carol A. Paquette *CP*
DATE: June 3, 2005
RE: Consulting contract to assist with EAC system certification process development

BACKGROUND:

The work on developing EAC processes, review criteria, and documentation requirements for lab accreditation and voting system certification has fallen significantly behind schedule. The project timeline called for completion of this work for Commissioner review by the end of May. This work is perhaps 50% complete at this point. In addition, as we have more fully researched this topic we have become aware that this effort requires technical expertise and specialized knowledge not available on our staff. The Commission has committed to Congress that EAC will assume laboratory accreditation and system certification responsibility from NASED in FY05. Since public notice and comment will be required before this transition can occur, these materials need to be completed by early July at the latest to meet this commitment.

In early April, we requested assistance from NIST, but they have not been forthcoming with meaningful help. They provided a point of contact who identified and passed along considerable reference material, but is no longer available for further assistance due to a family medical issue. NIST has not been able to identify a replacement.

In an attempt to identify other potential sources of assistance for this highly specialized subject matter, I contacted several nationally recognized authorities on voting system certification and quality conformance processes. As a result of this inquiry, TEM Consulting was identified as uniquely qualified to assist the EAC.

Stephen Berger is the President of this small consulting firm. Mr. Berger has significant experience with IEEE standards development activities and served as the Chair of the IEEE Committee on voting equipment standards. He is the IEEE representative on the Technical Guidelines Development Committee and an ex-officio member of the NASED Voting Systems Standards Board. He also is the Co-chair of the U.S. Access Board's telecommunications compliance sub-committee. His resume is attached.

Mr. Berger has identified two other consultants who will assist in this effort. Donald Heirman is past president and now a member of the Board of Directors of the National

Cooperation for Laboratory Accreditation, which recognizes the competency of testing accreditation bodies in the U.S. through the application of International Standards Organization guides. He chairs, or is a principal technical expert to, several U.S. and international standards organizations. He is also President of the IEEE Standards Association. His resume is attached.

Daniel Hoolihan specializes in laboratory evaluations and the accreditation of certification bodies. He is a consultant to NIST in the area of Telecommunications Certification Body and Conformity Assessment Body evaluations. (When EAC assumes the responsibility for laboratory accreditation and voting system certification, EAC will become a Certification and Conformity Assessment Body.) He is also an assessor for the NIST National Voluntary Laboratory Accreditation Program. He has been actively involved with ANSI standards committee work for 20 years. He is also an active member of the U.S. Technical Advisory Group on Industrial, Scientific and Medical Equipment. His resume is attached.

RECOMMENDATION:

The Commission should approve a consulting contract with TEM Consulting to assist EAC staff in completing the laboratory accreditation and system certification work. The period of performance would be from June 6 through July 15, 2005. The contract value will be \$25,000. A brief Statement of Work is attached.

**STATEMENT OF WORK FOR TECHNICAL ASSISTANCE FOR THE DEFINITION AND
DOCUMENTATION OF AN EAC LABORATORY ACCREDITATION AND VOTING SYSTEM
CERTIFICATION PROCESS**

Background. Section 231 of HAVA requires the EAC to provide for the testing, certification, decertification, and recertification of voting system hardware and software by accredited laboratories. To carry out this mandate, EAC must define the EAC laboratory accreditation process that will follow receipt of NIST recommendation for accreditation, and the EAC system certification process. The system certification process will include the following elements: 1) submission and technical review of voting system test plans and test reports, 2) qualification requirements for technical reviewers, 3) evaluation criteria for test plans and test reports, 4) forms and documentation requirements, 5) procedure for interpretation and clarification of voting system guidelines, and 6) procedure for resolution of test lab and vendor disagreements on the interpretation and application of voting system guidelines. Concurrent with assuming these responsibilities, EAC will also be responsible for appropriate record keeping and information dissemination related to these programs.

Description of Work. The Consultant will review EAC drafts of work processes, evaluation criteria, documentation requirements, forms and other materials to gain familiarity with the current status of the work. Consultant will review technical issues identified by EAC staff and provide recommendations for resolution. Consultant will provide analysis of alternative conformance methodologies and criteria and make recommendations regarding appropriate process for EAC application. Consultant will assist EAC staff in completion of procedures and associated materials based on methodology selected.

ORDER FOR SUPPLIES AND SERVICES

NOTE: MARK ALL PACKAGES WITH ORDER NUMBER/CONTRACT NUMBER

PAGE 1 OF 1 PAGES

1. DATE OF ORDER

2. ORDER NUMBER

3. CONTRACT NUMBER

4. ACT NUMBER

06/16/05

EAC 0541

E4014195

IMPORTANT:

- * This form is not to be used as an invoice. See reverse for invoice requirements and payment information.
- * The invoice remit to address must be the same as Block 12. Notify the contracting/ordering officer if the information in Block 12 is incorrect.
- * Failure to show the ACT number (Block 4) on invoice will delay payment and render the invoice improper.
- * Failure to mail invoice to address in Block 24 will delay payment.
- * Failure of service contractors to provide information in Block 9A will result in 20% of payment being withheld (26 U.S.C. 3406(a)).

7. TO: CONTRACTOR (Name, address and zip code)

TEM Consulting

Contact: Stephen Berger

COPY

8. TYPE OF ORDER REFERENCE YOUR

A. PURCHASE

Please furnish the following on the terms specified on both sides of the order and the attached sheets, if any, including

B. DELIVERY

This delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above numbered contract

C. MODIFICATION NO.

AUTHORITY FOR ISSUING

9A. EMPLOYER'S IDENTIFICATION NUMBER

9B. CHECK, IF APPROPRIATE, WITHHOLD 20%

Except as provided herein, all terms and conditions of the original order, as heretofore modified, remain unchanged.

10A. CLASSIFICATION

A. SMALL BUSINESS

B. OTHER THAN SMALL BUSINESS

C. SMALL DISADVANTAGED

D. SMALL WOMEN-OWNED

10B. TYPE OF BUSINESS ORGANIZATION

A. CORPORATION

B. PARTNER-SHIP

C. SOLE

11. ISSUING OFFICE (Address, zip code and telephone no.)

Election Assistance Commission
1225 New York Avenue, NW, Suite 1100
Washington, DC 20005

12. REMITTANCE ADDRESS (MANDATORY)

Remittance via EFT
See attached form

13. SHIP TO (Consignee address, zip code and telephone no.)

Same as block 11

14. PLACE OF INSPECTION AND ACCEPTANCE

EAC, 1225 NY Ave., Suite 1100, Wash., DC 20005

15. REQUISITION OFFICE (Name, symbol and telephone no.)

Election Assistance Commission

16. F.O.B. POINT

Destination

17. GOVERNMENT B/L NO.

18. DELIVERY F.O.B. POINT ON OR BEFORE 06/23/05

19. PAYMENT/DISCOUNT TERMS

Net 30

20. SCHEDULE

ITEM NO. (A)	SUPPLIES OR SERVICES (B)	QUANTITY ORDERED (C)	UNIT (D)	UNIT PRICE (E)	AMOUNT (F)
	Under the authority of Public Law 107-252, dated October 29, 2002, establishing the Election Assistance Commission (EAC). Request to provide technical assistance in defining EAC system certification and lab accreditation processes. See attached consulting agreement.				
	Total Cost of Delivery Order \$25,000.00				

21. RECEIVING OFFICE (Name, symbol and telephone no.)

Gracia M. Hillman (202) 566-3100

TOTAL FROM 300-A(s)

25,000.00

22. SHIPPING POINT

23. GROSS SHIP WT.

GRAND TOTAL

25,000.00

24. MAIL INVOICE TO: (Include zip code)

General Services Administration (FUND)
Election Assistance Commission
1225 New York Avenue, NW, Suite 1100
Washington, DC 20005

25A. FOR INQUIRIES REGARDING PAYMENT CONTACT:

Diana M. Scott

25B. TELEPHONE NO.

(202) 566-3100

26A. NAME OF CONTRACTING/ORDERING OFFICER (Type)

Gracia M. Hillman, Chair

26B. TELEPHONE NO.

(202) 566-3100

26C. SIGNATURE

Gracia M. Hillman

GENERAL SERVICES ADMINISTRATION

2. CONTRACTOR'S ORIGINAL

GSA FORM 300 (REV. 2-93)

PURCHASE ORDER TERMS AND CONDITIONS

552.229-70 FEDERAL, STATE, AND LOCAL TAXES (APR 1984)

The contract price includes all applicable Federal, State, and local taxes. No adjustment will be made to cover taxes which may subsequently be imposed on this transaction or changes in the rates of currently applicable taxes. However, the Government will, upon the request of the Contractor, furnish evidence appropriate to establish exemption from any tax from which the Government is exempt and which was not included in the contract price.

552.210-79 PACKING LIST (DEC 1989)

(a) A packing list or other suitable shipping document shall accompany each shipment and shall indicate (1) Name and address of consignor; (2) Name and address of consignee; (3) Government order or requisition number; (4) Government bill of lading number covering the shipment (if any); and (5) Description of the material shipped, including item number, quantity, number of containers, and package number (if any).

(b) When payment will be made by Government commercial credit card, in addition to the information in (a) above, the packing list or shipping document shall include: (1) Cardholder name and telephone number and (2) the term "Credit Card".

52.232-1 PAYMENTS (APR 1984)

The Government shall pay the Contractor, upon the submission of proper invoices or vouchers, the prices stipulated in this contract for supplies delivered and accepted or services rendered and accepted, less any deductions provided in this contract. Unless otherwise specified in this contract, payment shall be made on partial deliveries accepted by the Government if: (a) The amount due on the deliveries warrants it; or (b) The Contractor requests it and the amount due on the deliveries is at least \$1,000 or 50 percent of the total contract price.

52.232-8 DISCOUNTS FOR PROMPT PAYMENT (APR 1989)

(a) Discounts for prompt payment will not be considered in the evaluation of offers. However, any offered discount will form a part of the award, and will be taken if payment is made within the discount period indicated in the offer by the offeror. As an alternative to offering a prompt payment discount in conjunction with the offer, offerors awarded contracts may include prompt payment discounts on individual invoices.

(b) In connection with any discount offered for prompt payment, time shall be computed from the date of the invoice. For the purpose of computing the discount earned, payment shall be considered to have been made on the date which appears on the payment check or the date on which an electronic funds transfer was made.

PROMPT PAYMENT

Prompt Payment clause 52.232-25 is incorporated in this contract by reference. The clause contains information on payment due date, invoice requirements, constructive acceptance and interest penalties. Certain portions of the clause regarding payment due date, invoice requirements, and constructive acceptance have been extracted for your convenience. All days referred to in the extracts below are calendar days.

(a)(2) . . . The due date for making invoice payments by the designated payment office shall be the later of the following two events:

- (i) The 30th day after the designated billing office has received a proper invoice from the Contractor.
- (ii) The 30th day after Government acceptance of supplies delivered or services performed by the Contractor . . .

(a)(4) . . . An invoice shall be prepared and submitted to the designated billing office specified in the contract. A proper invoice must include the items listed in . . . (i) through . . . (viii) . . . If the invoice does not comply with these requirements, then the Contractor will be notified of the defect within 7 days after receipt of the invoice at the designated billing office . . . Untimely notification will be taken into account in the computation of any interest penalty owed the Contractor . . .

- (i) Name and address of the Contractor.
- (ii) Invoice date.
- (iii) Contract number or other authorization for supplies delivered or services performed (including order number and contract line item number).
- (iv) Description, quantity, unit of measure, unit price, and extended price of supplies delivered or services performed.
- (v) Shipping and payment terms (e.g., shipment number and date of shipment, prompt payment discount terms), Bill of lading number and weight of shipment will be shown for shipments on Government bills of lading.
- (vi) Name and address of Contractor official to whom payment is to be sent (must be the same as that in the contract or in a proper notice of assignment).
- (vii) Name (where practicable), title, phone number, and mailing address of person to be notified in event of a defective invoice.

NOTE: Invoices must include the ACT number (block 4) and shall be submitted in an original only, unless otherwise specified, to the billing office designated in block 24 to receive invoices. The "remittance address" must correspond to the remittance address in block 12.

(a)(6)(i) For the sole purpose of computing an interest penalty that might be due the Contractor, Government acceptance shall be deemed to have occurred constructively on the 7th day (unless otherwise specified in block 20) after the Contractor delivered the supplies or performed the services in accordance with the terms and conditions of the contract, unless there is a disagreement over quantity, quality or contractor compliance with a contract provision . . .

52.222-40 SERVICE CONTRACT ACT OF 1966, AS AMENDED - - CONTRACTS OF \$2,500 OR LESS (MAY 1989)

Except to the extent that an exception, variation, or tolerance would apply if this contract were in excess of \$2,500, the Contractor and any subcontractor shall pay all employees working on the contract not less than the minimum wage specified under Section 6 a) (1) of the Fair Labor Standards Act of 1938, as amended (29 U.S.C. 201-206). Regulations and Interpretations of the Service Contract Act of 1966 are contained in 29 CFR Part 4.

52.222-41 SERVICE CONTRACT ACT OF 1966, AS AMENDED (MAY 1989)

52.222-42 STATEMENT OF EQUIVALENT RATES FOR FEDERAL HIRES (MAY 1989)

(52.222-41 and 52.222-42 apply to service contracts when the amount exceeds \$2,500).

The GSA Form 2166, Service Contract Act of 1966 and Statement of Equivalent Rates for Federal Hires is attached hereto and made a part hereof.

52.252-2 CLAUSES INCORPORATED BY REFERENCE (JUN 1988)

This contract incorporates the following clauses by reference with the same force and effect as if they were given in full text. Upon request the Contracting Officer will make their full text available:

FEDERAL ACQUISITION REGULATION (48 CFR CHAPTER 1) CLAUSES

Applicable to purchase orders for supplies or services:

- 52.203-1 Officials Not to Benefit (APR 84)
- 52.203-3 Gratuities (APR 84)
- 52.203-5 Covenant Against Contingent Fees (APR 84)
- 52.203-6 Restriction on Subcontractor Sales to the Government (JUL 85)
- 52.203-7 Anti-Kickback Procedures (OCT 88)
- 52.212-9 Variation in Quantity (APR 84)
(In the preceding clause, the permissible variations are stated in the schedule.)
- 52.222-3 Convict Labor (APR 84)
- 52.222-26 Equal Opportunity (APR 84)(Applies when amount exceeds \$10,000.)
- 52.222-35 Affirmative Action for Special Disabled and Vietnam Era Veterans (APR 84)(Applies when amount exceeds \$10,000.)
- 52.222-36 Affirmative Action for Handicapped Workers (APR 84)(Applies when amount exceeds \$2,500.)
- 52.222-37 Employment Reports on Special Disabled Veterans and Veterans of the Vietnam Era (JAN 88)(Applies whenever clause 52.222-35 is included.)
- 52.223-6 Drug Free Workplace (JUL 90)(Applies if contract is awarded to an individual.)
- 52.226-3 Buy American Act - Supplies (JAN 89)
- 52.226-1 Restrictions on Certain Foreign Purchases (MAY 92)
- 52.232-25 Prompt Payment (SEP 92)
- 52.233-1 Disputes (DEC 91)
- 52.233-3 Protest After Award (AUG 89)
- 52.246-1 Contractor Inspection Requirements (APR 84)
- 52.249-8 Default (Fixed-Price Supply and Service)(APR 84)

Applicable to purchase orders for supplies:

- 52.222-4 Contract Work Hours and Safety Standards Act - Overtime Compensation - (MAR 86)(Applies when amount is between \$2,500 and \$10,000.)
- 52.222-20 Walsh-Healey Public Contracts Act (APR 84)(Applies when amount exceeds \$10,000.)
- 52.243-1 Changes - Fixed Price (AUG 87)
- 52.249-1 Termination for Convenience of the Government (Fixed Price)(Short Form)(APR 84)

Applicable to purchase orders for services:

- 52.222-4 Contract Work Hours and Safety Standards Act - Overtime Compensation - (MAR 86)(Applies when amount exceeds \$2,500.)
- 52.243-1 Changes - Fixed Price (APR 84) - Alt. II
- 52.249-4 Termination for Convenience of the Government (Services)(Short Form)(APR 84)

Request for Taxpayer Identification Number and Certification

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

Name (See **Specific Instructions** on page 2.)

Business name, if different from above. (See **Specific Instructions** on page 2.)

Check appropriate box: Individual/Sole proprietor Corporation Partnership Other ▶

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

City, state, and ZIP code

Requester's name and address (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 2. 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 2.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Social security number								

or

Employer identification number								

List account number(s) here (optional)

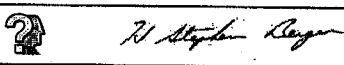
Part II For U.S. Payees Exempt From Backup Withholding (See the instructions on page 2.)

Part III Certification

Under penalties of perjury, I certify that:

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

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

Purpose of Form

A person who is required to file an information return with the IRS must get 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 give your correct TIN to the person requesting it (the requester) and, when applicable, to:

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

If you are a foreign person, use the appropriate Form W-8. See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

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.

What is backup withholding? Persons making certain payments to you must withhold and pay to the IRS 31% of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include 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.

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 not be subject to backup withholding. **Payments you receive will be subject to backup withholding if:**

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

- 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 Part II instructions and the separate **Instructions for the Requester of Form W-9**.

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 social security card. 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 enter in Part I of the form.

Sole proprietor. Enter your individual name as shown on your social security card 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). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

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

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.

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 an LLC that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** above), and are owned by an individual, enter your SSN (or "pre-LLC" EIN, if desired). If the owner of a disregarded LLC is a corporation, partnership, etc., enter the owner's EIN.

Note: See the chart on this page 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. Get 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at www.irs.gov.

If you 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: Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Part II—For U.S. Payees Exempt From Backup Withholding

Individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. For more information on exempt payees, see the separate Instructions for the Requester of Form W-9.

If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding. Enter your correct TIN in Part I, write "Exempt" in Part II, and sign and date the form.

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

Part III—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, 3, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

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 state tuition program payments, IRA or MSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give 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 MSA. 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, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 31% 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.

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	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership	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, but you may also enter your business or "DBA" name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal 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.)

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.

