



BOBBY JINDAL
GOVERNOR

State of Louisiana
DEPARTMENT OF WILDLIFE AND FISHERIES
OFFICE OF FISHERIES

ROBERT BARHAM
SECRETARY

Shrimp Refrigeration Program

In September of 2010, Louisiana Legislators passed Revised Statute 56:578.15, creating the Louisiana Wild Seafood Certification Program (LWSCP). This program authorizes the Louisiana Department of Wildlife and Fisheries (LDWF) to develop a voluntary certification program for the Louisiana seafood industry to guarantee the origin and quality of seafood from harvest to the consumer.

To assist the shrimp industry, LDWF developed the Shrimp Refrigeration Program with the goal of improving post-harvest refrigeration capabilities. Advanced refrigeration equipment will help produce higher quality seafood products, which is one of the long-term aims of the Louisiana Wild Seafood Certification Program. The Shrimp Refrigeration Program is open to all shrimp vessel owners, processors and docks. Only equipment that is associated with shrimp refrigeration will be eligible for reimbursement under this program. Eligible applicants can qualify for funding up to 50% of their eligible equipment costs with an award amount not to exceed \$30,000. See the program guidelines outlining reimbursement rules and program requirements.

Enclosed with this letter is the application packet which includes the following:

- Application
- Application Instructions
- Guidelines outlining reimbursement rules and requirements of the program
- W-9 form
- Board Resolution form
- Vendor Location form

Funding is allocated annually and on a first come first serve basis. To ensure your application receives consideration for funding during this fiscal year, your application must be received **no later than March 31st 2014**. Applications will continue to be accepted after this date but may be subject to placement on a waiting list until the next funding allocation.

Any questions concerning this program should be directed to Louisiana Department of Wildlife and Fisheries, Fisheries Oversight, P. O. Box 98000, Baton Rouge, LA 70898 or call 225-765-3980 / toll-free 855-262-1764..

Sincerely,

Office of Fisheries
Fisheries Oversight Staff

LOUISIANA DEPARTMENT OF WILDLIFE AND FISHERIES
SHRIMP REFRIGERATION PROGRAM

-----ACTION REQUIRED-----

THIS PACKET OF INFORMATION CONTAINS THE FOLLOWING:

- 1) Cover Letter — explaining the program, funding allocation, and application process.
- 2) Guidelines — outlining the program, program criteria, application and reimbursement process, equipment specifications, and monitoring of funds.
- 3) Application — must be complete, signed and dated. **This application must be returned.**
- 4) Application Instructions — explaining how to complete the application. Please read and follow these carefully.
- 5) “Board Resolution form” — which must be completed and returned if payment is to be made to a corporation, limited liability company or partnership. **This form must be returned if applicable.**
- 6) “Federal W-9 form” — with instructions. **This form must be returned.**
- 7) Vendor Location form—Must be completed, signed and dated. **This form must be returned.**

Please return “applications” and all required “forms” by certified mail to:

Louisiana Department of Wildlife and Fisheries (LDWF)
Shrimp Refrigeration Program
P.O. Box 98000
Baton Rouge, LA 70898
Phone # 225-765-3980

STATE OF LOUISIANA
DEPARTMENT OF WILDLIFE AND FISHERIES

SHRIMP REFRIGERATION PROGRAM GUIDELINES

GENERAL INFORMATION

Purpose

Post-harvest refrigeration is an important component for producing high quality seafood. To assist the shrimp industry with meeting the quality demanded by current and future Louisiana Wild Seafood Certification Program (LWSCP) requirements, the Louisiana Department of Wildlife and Fisheries (LDWF) developed the Shrimp Refrigeration Program. The goal for this program is to produce a higher quality seafood product by improving the post-harvest refrigeration capability onboard shrimping vessels as well as dock and processing facilities. This program will provide the necessary funds to purchase and install refrigeration equipment. Qualifying applicants will only be reimbursed for purchased refrigeration equipment meeting programs requirements.

Background

In September of 2010, Louisiana Legislators passed Revised Statute 56:578.15 which created the LWSCP and authorized LDWF to establish a voluntary certification program for Louisiana wild seafood; the program is in current development with the Louisiana seafood industry. The goals of Louisiana Wild Seafood Certification Program are to: create a more professional industry, improve handling practices and produce a consistent, high-quality, product. The certification program is designed to guarantee the quality of seafood from harvest through delivery to the retail trade or food service industries. One very important aspect of seafood quality included in the seafood certification program is post-harvest refrigeration. LDWF has developed the Shrimp Refrigeration Program to provide assistance in obtaining refrigeration equipment to improve post-harvest refrigeration capabilities.

Who and What is eligible?

The program is open to all shrimp vessel owners, docks, and processing facilities. Eligible applicants can qualify for funding up to 50% of their eligible equipment costs with an award amount not to exceed \$30,000. New equipment and currently installed equipment that was purchased beginning January 1, 2010 will be eligible for reimbursement provided it meets the programs requirements. Reimbursement for labor costs associated with installation is limited

Shrimp Refrigeration Program

to 15% of the total cost of equipment. Exceptions to this limitation may be granted on a case by case basis.

MINIMUM QUALIFICATIONS OF APPLICANT

- Must be the owner of a shrimp dock or processing facility possessing a valid Louisiana wholesale/retail dealer license, and must be participating in or have applied for the Louisiana Wild Seafood Certification Program
- OR—
- Must be the owner of a properly registered Louisiana licensed shrimp vessel.
 - If facility or vessel is owned by a limited liability company, corporation, or partnership: Business must be registered and must currently be in Good Standing with the Office of the Secretary of State

APPLICATION SUBMISSION

If you have not already received an application packet and you would like one, please contact the LDWF Fisheries Oversight Section at **(855) 262-1764**.

If an applicant owns multiple docks, processing facilities, or vessels, a separate application must be filled out for each facility or vessel. Only one application can be submitted per LDWF licensed facility or vessel.

Applicants must submit the following documentation with their application:

- Copy of current photo ID (person who completed and signed application)
- Copy of current Louisiana Resident Commercial Vessel License (If applying as a vessel owner)
- Copy of current vessel registration that corresponds to vessel license (If applying as a vessel owner)
- Copy of current Louisiana Commercial Wholesale/Retail Dealer License (If applying as a dock or processing facility)
- If the dock, processing facility, or vessel is owned by a business, copies of documentation proving ownership in the business may be required.
- Board Resolution Form is needed if your business is registered as a Corporation, Limited Liability Company, or Partnership
 - Print the name of the company, LDWF license number and account number which should be the same information stated on LDWF's license. Payments cannot be made without submitting a board resolution which identifies the person authorized to sign on behalf of the business. Provide the name and title of individual authorized to act on behalf of the business. This name must match name on application.

Shrimp Refrigeration Program

- Federal W-9 Form
 - Print full name or business in the appropriate box
 - If registered under business, you must check individual/sole proprietor, corporation, limited liability, partnership or other box
 - Provide mailing address in space allocated
 - Provide either Social Security number or Employer Identification number that corresponds with Taxpayer Identification number on LDWF license
 - Sign and Date Form
- Vendor Location form
 - Follow the instructions attached to the Vendor Location form. Payments cannot be made without submitting this form. By submitting this form you are allowing the department to establish a vendor profile in order to issue awarded funds. The requested information must match what was submitted on the application.
- Receipts/Quotes
 - If applicant is seeking reimbursement for existing refrigeration equipment, applicant must submit receipts dated beginning January 1, 2010; receipts dated prior to 2010 are not eligible for reimbursement.
 - Applicants seeking to purchase new equipment must submit quotes.
 - Receipts and Quotes (including handwritten) must be on vendor letterhead, original, itemized, dated and legible.
 - Receipts/Quotes must be highlighted indicating those items, for which applicant is requesting reimbursement.
- Manufacturer's equipment specification sheet (if available)
- Check Mailing Authorization Form (if applicable)
 - can be requested from the department if payments need to be forwarded to a third party (such as a financial institute)
- Additional documentation may be requested if necessary (such as affidavit, bank statement, signed check, to verify receipt submitted)

All applications received will be reviewed for eligibility. Refrigeration equipment must meet program requirements established by the Department (see equipment specification section). If equipment does not meet program requirements, applicant will be notified to submit a new quote by a designated date.

To ensure your application is placed in the correct order, we recommend you mail applications and all document submissions by **certified mail** to:

Louisiana Department of Wildlife and Fisheries
Shrimp Refrigeration Program
P. O. Box 98000
Baton Rouge LA 70898
Phone # 225-765-3980

Shrimp Refrigeration Program

In the event that additional information not included with the application is required to prove eligibility, the applicant agrees to provide that information in a timely manner. If an application is incomplete, it may be returned for the applicant to make the appropriate corrections. If an applicant is unable to sign documents, applicant must have power of attorney to authorize another individual to sign on behalf of the applicant.

All applicants' names and tax identification numbers will be screened by an IRS database to identify any discrepancies. All applicants with a name and tax identification number mismatch will be notified to provide appropriate documentation in order to correct the discrepancy.

Applicants wishing to withdraw from the program after their application has been approved must do so in writing. If for any reason an applicant cannot purchase or install the required equipment and would like to withdraw from the program, applicant should notify LDWF as soon as possible. Doing so will allow LDWF to more effectively use program funds.

Falsification of any information provided on the application will be cause for disqualification from the program.

EVALUATION AND SELECTION

Applications will be reviewed in the order they are received according to postmark date of the latest document received. Applications received on the same date will be ordered randomly. Qualifying applicants will be processed in order, and monies will be awarded based on available program funding.

All applicants will receive notification of their status. **Applicants should not purchase new equipment until quotes are approved.** Awarded applicants will receive a purchase approval letter notifying them when to purchase the approved equipment. Applicants will be notified by letter to submit receipts/invoices for this purchased equipment by a designated date. If receipts/invoices are not submitted by this deadline, applicants may be subject to losing their funding allocation. **Final approval of funds disbursement may be subject to an on-site inspection whereas purchased equipment must be seen properly installed and operable.**

AWARD AMOUNT

Participants in the program can qualify for funding up to 50 percent of their eligible refrigeration equipment costs. Award amount may not exceed \$30,000.

MONITORING

Shrimp Refrigeration Program

After equipment has been purchased and installed, an on-site inspection may be conducted before applicant receives funding. If applicant fails the first inspection, applicant will be notified by letter and given a deadline to rectify deficiencies, at which point the dock, processing facility, or vessel will be re-inspected. If the applicant fails the re-inspection, applicant will be notified by letter of ineligibility.

LDWF may, during regular business hours and upon reasonable notice to applicant, inspect, audit, or copy records pertaining to this program. It is further agreed that the LDWF and/or the Legislative Auditor of the State of Louisiana shall have the option of auditing all records and accounts of applicant that relate to this program at any time during normal business hours, as often as deemed necessary, to audit, examine and make excerpts or transcripts of all relevant data. Applicant's failure to cooperate will result in forfeiture of the amount and applicant will be responsible for repaying the full amount of funds disbursed. The applicant understands and agrees that revocation of this payment will require the return of all funds disbursed. The applicant will be obligated to repay some or all funds received under this program in the event that application including any information provided therewith or thereafter contains any material misrepresentations.

PAYMENT

Payment will be made to the owner of the dock, processing facility, or vessel, either to an individual or business. Applicants will only be reimbursed for funding up to 50 percent of their eligible equipment costs upon approval of receipts. Award amount may not exceed \$30,000. Final approval of funds disbursement may be subject to an on-site inspection to make sure that equipment indicated on receipts/invoices is installed and operational. Income received through participation in this program is legally required to be reported to the Internal Revenue Service.

USE OF FUNDS

Equipment purchased must be installed at the dock, processing facility or on the vessel stated in the application and cannot be transferred to another person, dock, processing facility, or vessel. Applicants that are not initially awarded funding could be selected at a later time should more funding become available. Approval of an application does not guarantee an applicant funds disbursed through this program. Income received through participation in this program is legally required to be reported to the Internal Revenue Service. Applicant will not be reimbursed for refrigeration equipment purchased using prior grant money as that would represent a duplication of benefits, which is not allowable under federal regulations.

EQUIPMENT SPECIFICATIONS

Shrimp Refrigeration Program

Reimbursement will only be approved for purchased refrigeration supplies, equipment and, labor. Reimbursement for labor costs associated with installation is limited to 15% of the total cost. Exceptions to this limitation may be granted on a case by case basis. Only equipment that is associated with the cooling, refrigeration or freezing of shrimp will be eligible for reimbursement.

Some examples of equipment that are eligible for the program are:

- Seawater chilling systems
- Ice machine – limited to land based docks or processors
- Cooler / freezer boxes and associated insulation
- Brine freezers
- Plate freezers
- Other freezer types
- Vehicle mounted refrigeration systems
- Combined commercial refrigeration units
- Condensers and coils of split refrigeration systems
- Refrigeration supplies Any other equipment or supplies that can be verifiably associated with refrigeration systems, including controllers, generators, and other electrical equipment may be considered eligible.

Specific exclusions include but are not limited to:

- Ice makers aboard vessels
- Vessel or vehicle Engines
- Brick and mortar projects
- Vehicles or Trucks

All equipment must be purchased new.

Approval by LDWF to purchase equipment under this program does not constitute any certification, assurance, or guarantee. Improper use or operation can easily reduce the effectiveness of any equipment installed.

IMPORTANT ADDITIONAL INFORMATION

Not all dock, processing facility, and vessels may be suited for this program. It is important that when purchasing this type of refrigeration equipment that the dock, processing facility, or vessel which the equipment is to be used has been inspected and is capable of supporting such equipment. This is particularly true of vessel electrical systems which will need to be assessed for existing and proposed electrical loads and distribution systems. For many vessels new electrical generators and-or distribution systems may be required. Work including, but not

Shrimp Refrigeration Program

limited to, equipment mounting, vessel modification, remodeling, insulation, fiberglass work, wiring, fabrication, plumbing, electrical upgrades, may be required and should be done by persons experienced and qualified to perform such work. Please consider this when applying for this program. Applicants will not be reimbursed for equipment purchased that was not installed at the specified dock, processing facility or on the specified vessel. Applicants will not be reimbursed for retrofitting processing facilities or vessels with non-eligible equipment.

DRAFT



Shrimp Refrigeration Program Application
(Shrimp Docks, Processors, and Vessel Owners Only)

*Applicants owning more than one facility or vessel must complete a separate application for each facility or vessel.

1. Applicant/Business Name:	3. Mailing Address: Street: City, State, Zip: Parish:	4. Contact Information: Primary Phone: Alternate Phone: Email Address:
2. Applicant Type: <input type="checkbox"/> Dock <input type="checkbox"/> Processor <input type="checkbox"/> Vessel Owner		

If you are applying as a dock or processor, please complete sections 5 through 6

5. LDWF Wholesale/Retail Dealer License #:	6. Business' Physical Location: Street: _____ City, State, Zip: _____ Parish: _____
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If you are applying as a vessel owner, please complete sections 7 through 13

7. Louisiana or Coast Guard Registration #:	8. Name of Vessel:	9. Vessel Length: _____ Ft. _____ In.	10. Vessel Width: _____ Ft. _____ In.
11. LDWF Vessel License #:	12. Home Port (Name/City) where vessel docks:	13. Parish where vessel docks:	

14. Provide a brief description outlining the type of refrigeration work that funding is being requested for.

15. Complete the information below for each receipt/quote submitted with this application. If the receipt / quote contains more than one line item, HIGHLIGHT each line item for which you are requesting reimbursement. (Continue on next page if needed).

Receipt/Quote Date	Vendor Name	General Description

16. TERMS OF AGREEMENT:

I understand that this is only an application to be placed on a waiting list to receive funding from the Louisiana Department of Wildlife and Fisheries through this program. Approval of this application **does not entitle me to any funds** disbursed through this program. I **agree** that I did not use prior grant money to buy this equipment, as that would represent a duplication of benefits and is **not allowable under federal regulations**. Approval by LDWF to purchase equipment under this program does not constitute any certification, assurance, or guarantee. Improper user or operation can easily reduce the effectiveness of any equipment installed. I understand that income received through participation in this program is legally required to be reported to the Internal Revenue Service (IRS) using a 1099-G form. By signing this document below, I **agree** to follow the rules and requirements of the program, which were provided to me with this application and I **certify** all information provided on application is correct to the best of my knowledge. **The signatory must be named on the license, be listed as the registered agent, or be a recognized signatory as designated by either a Board Resolution or Power of Attorney documentation.**

Applicant Name Typed or Printed

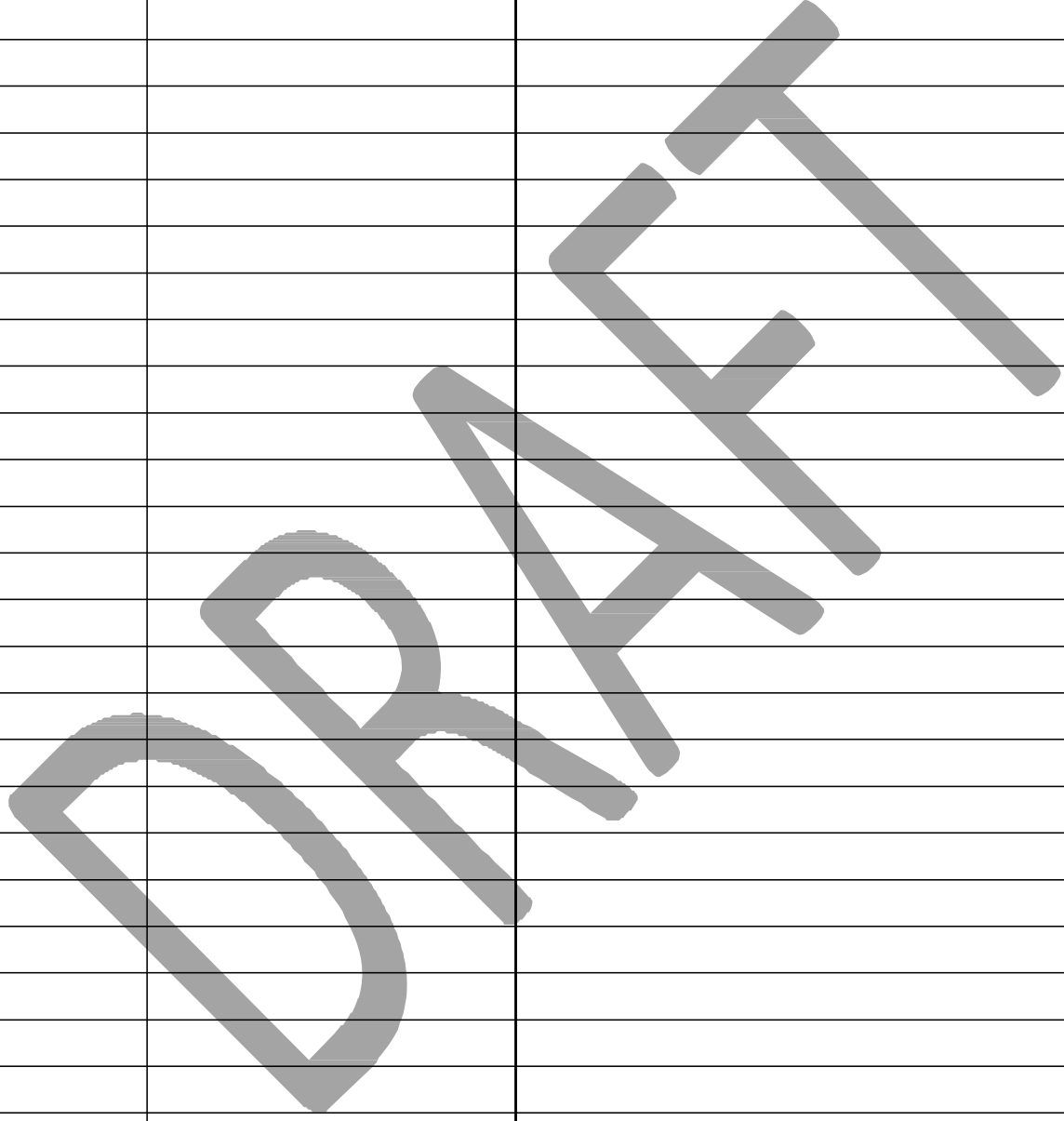
Applicant Signature

____/____/____
Date

Shrimp Refrigeration Program

List additional receipt/quote information below:

Receipt/Quote Date	Vendor Name	General Description



SHRIMP REFRIGERATION PROGRAM APPLICATION INSTRUCTIONS

Section 1: Applicant /Business Name

- Provide full applicant/business name as stated on LDWF commercial Wholesale/Retail Dealer license or resident commercial vessel license.

Section 2: Applicant Type

- Select the type of applicant you are applying as (dock, processor, or vessel owner)

Section 3: Mailing Address

- Provide the mailing address (street, city, zip code and parish) where you can be contacted regarding this program.

Section 4: Contact Information

- Provide primary telephone number (home, work, or cell). If you have an alternate number, provide number in space provided. Provide email if available.

If you are applying as a dock or processor, please complete sections 5 through 6.

Section 5: LDWF Wholesale/Retail Dealer License #

- Provide the license number stated on your current LDWF commercial Wholesale/Retail Dealer license.

Section 6: Business' Physical Location

- If applying as a dock or processor, provide the physical address (street, city, zip code and parish) where your facility is located.

If you are applying as a vessel owner, complete sections 7 through 13.

Section 7: Louisiana or Coast Guard Registration #

- Provide the Louisiana or Coast Guard Registration # of your vessel.

Section 8: Name of Vessel

- Provide the name of your vessel that corresponds with the LA or Coast Guard Registration #.

Section 9-10: Vessel Length/Width

- Provide vessel length and width in the boxes indicated. Measurements must be in feet/inches.

Section 11: LDWF Vessel License #

- Provide the license number stated on your current LDWF commercial vessel license.

Section 12: Home Port

- Provide the name and/or city of the port where your vessel docks.

Section 13: Parish

- Provide the parish where your vessel docks.

Section 14: Description of Work

- Briefly describe the type of refrigeration work (equipment, installation, etc.) that funding is being requested for.
 - Examples: Installation of brine freezer onboard vessel, construction of an onboard refrigeration cooler, etc.

SHRIMP REFRIGERATION PROGRAM APPLICATION INSTRUCTIONS

Section 15: Receipt and/or Quote Reimbursement Table

- Provide the date and vendor name stated on each quote/receipt submitted with your application in the designated columns. In the general description column, provide an overall description of all equipment items and or installation listed on each receipt/quote. If the receipt/quote contains more than one line item, HIGHLIGHT each line item on the receipts/quotes for which you are requesting reimbursement. The table for receipt/quote reimbursement continues on the next page of the application if more space is needed.

Section 16: Terms of Agreement

- Read the terms of agreement. Application must be **completed, signed and dated**. The signatory must be named on the LDWF license, be listed as the registered agent, or be a recognized signatory as designated by either a Board of Resolution or Power of Attorney documentation.

It is highly recommended that you make copies of your application and required documentation before mailing all documents to Louisiana Department of Wildlife and Fisheries (LDWF). LDWF is administering the Shrimp Refrigeration Program and will be receiving all applications and necessary documentation. Please return your **application and all required documentation by Certified Mail** to the following address:

Louisiana Department of Wildlife and Fisheries (LDWF)
Shrimp Refrigeration Program
P.O. Box 98000
Baton Rouge, LA 70898
Phone # 855-262-1764

**THIS FORM MUST BE COMPLETED AND RETURNED IF PAYMENTS WILL BE
MADE TO A PARTNERSHIP, LIMITED LIABILITY COMPANY OR
INCORPORATED BUSINESS**

BOARD RESOLUTION

MEETING OF THE BOARD OF DIRECTORS
OF

Name of Company (Please Print)

LDWF License Number

Account Number (This is the EIN or TIN you used on your LDWF license)

A meeting of the Board of Directors of (_____) was held
(Business Name)

on (_____) whereby a resolution was passed authorizing
(Date)

(_____)
(Name and Title of individual authorized to act on behalf of the business)

to represent and act on behalf of this business, including acting as the fiduciary agent for this
business for the purposes of the Louisiana Department of Wildlife and Fisheries-Shrimp
Refrigeration Program.

Signature of Secretary and/or Chairman

Please Print Name of Person Signing

Request for Taxpayer Identification Number and Certification

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

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

Part I Taxpayer Identification Number (TIN)

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

Social security number									

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

Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here	Signature of U.S. person ▶	Date ▶
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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 a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

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

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

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

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

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

Exempt Payee

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

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

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

The following payees are exempt from backup withholding:

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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

VENDOR LOCATION FORM

(Please Type or Print)

Vendors complete white sections (Please list all locations doing business under this FEIN/SSN.) Agencies complete the two digit location code (LC) in shaded area and circle the appropriate letter to indicate if the location is in the system. If more than three locations exist, complete multiple copies of this form and label page numbers in the upper right corner.

FEIN/SSN: _ _ _ _ _	LC	REMIT TO
Name 1 Name 2 Address 1 Address 2 City _____ State ____ Zip Parish Country Contact Person Contact Person Phone # (____) _____-_____ Contact Person FAX# (____) _____-_____ 	ENTERED Y N	Address Only Address 1 Address 2 City _____ State ____ Zip Parish Country Contact Person Contact Person Phone # (____) _____-_____

Certification - Under penalties of perjury, I certify that:

If the FEIN/SSAN provided is incorrect, you may be subject to a \$50.00 penalty for each infraction and 31% rate of withholding tax under Federal Income Tax Law.

1. The number shown on this form is my correct taxpayers= identification number (or I am waiting for a number to be issue 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 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.

SIGNATURE

TITLE

DATE

NAME

VENDOR LOCATION FORM

INSTRUCTIONS

AGCY: The shaded area is to be completed by the state agency. The primary or master location (main office) of the vendor should be entered in the first block of page one even if the location is not going to be entered in ISIS. The agency should circle AY@ in the shaded area for the locations entered into ISIS. The agency should only assign location codes and enter into ISIS the locations needed. If the primary or master is entered, it should be assigned location code >00' by the requesting state agency when it is entered in ISIS.

VENDOR: The address instructions below should be followed for the AREMIT TO@ section also. A name (company and/or personal) may not be listed on the AREMIT TO@ section address lines. DO not enter address information in the AREMIT TO@ section that is not applicable to all State of Louisiana agencies remitting payments. The AREMIT TO@ section should only be used if the general and remittance addresses differ..

1. **FEIN/SSN** - The Federal Tax Identification Number or Social Security Number of the vendor. This is the number to which payments to the IRS will be reported for 1099 reportable vendors.
2. **Name 1** - 30 characters. The legal name of the vendor tied to the FEIN/SSN referenced above. Doctors using a clinic=s FEIN should put the clinic=s name on this line and their name on Name 2. Multiple doctors using the clinic=s FEIN must be set up under the clinic=s name. For Doctors, do not precede the name with Dr., follow the name with MD. Personal titles (Mr., Mrs., Miss, Ms.) are not allowed unless the title is part of the legal name. Punctuation (i.e. commas, periods) should not be included, unless needed for clarity. (i.e. Smith, Smith & Howe Inc) Decedents should be set up as AThe Estate Of ...@ and legal documentation proving death must be provided. Vendors doing business under another name, must list their name on the Name 1 line and ADBA ...@ on the Name 2 line. For joint endorsements, the name associated with the FEIN/SSN should appear on the Name 1 line and the Name 2 line should have the second endorsee preceded by the word AAND@. Do Not include policy or account numbers. The State of Louisiana vendor file is for statewide use.

3. **Name 2** - 30 characters. **See above.**

Address related information entered on this form must conform to US Postal Standards to ensure prompt delivery of correspondence and checks.

4. **Address 1** - 25 characters. General address of the vendor. If the REMIT TO section is not completed, this address will receive all correspondence and payments of the vendor. Therefore, if payments should go to an address differing from the address for correspondence, the REMIT TO section should also be completed. Do not use punctuation in these fields. Post Office boxes and drawers should be entered as APO Box@ or APO Drawer@. If the vendor has a street address and a Post Office Box/Drawer to which payments and correspondence may both be sent, then list the Post Office Box/Drawer. If the vendor has an address that includes a suite and the street name and number exceed 25 characters, then list the suite number on the Address 1 line and the street name and number on the Address 2 line.
5. **Address 2** - 25 characters. **See above.** Foreign vendors will enter the name of the city, province and zip code, if applicable, on this line.
6. **City** - 15 characters. Enter the city that corresponds to the address entered above. If the city is longer than 15 characters, enter the complete name. The Office of Statewide Reporting and Accounting Policy will abbreviate in accordance with U. S. Postal Regulations. Foreign vendors will enter the name of the country associated with their address here.
7. **State** - 2 characters. Enter the two letter abbreviation for the state associated with the address listed above.
8. **Zip** - 11 digits. Enter the zip code associated with the address listed above. If the vendor has zip + four + two code, please supply it here.
9. **Parish** - If the address listed is within the State of Louisiana, then list the parish name associated with the address listed above. If outside the State of Louisiana, then list AOther@.
10. **Country** - If the vendor is located in the United States, an entry is not required. If outside the United States, enter the name of the country associated with the address above.
11. **Contact Person** - 30 characters. Enter the name of the person authorized by the vendor to answer questions regarding the information contained on this form. A vendor=s record will not be activated without this information.
12. **Contact Person Phone #** - 14 characters. Telephone number through which the contact person listed above may be reached. Please provide a toll-free number, if available. A vendor=s record will not be activated without this information.