Commissioners
Robert E. Corey
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Chairman - **William "Zee" Zielinski**

Michael Sheu
Superintendent

Debra H. Vinal
Treasurer

TO: District Bonded Installer Applicants

SUBJECT: Bonded Installer Application & Required Information – UPDATE 6-30-21

M E M O R A N D U M

If you are requesting to install water infrastructure in the Towns of Dracut or Tyngsborough within the Dracut Water Supply District you will be required to provide the following information along with a completed application (attached) and a cash bond.

- Copy of Insurance Policies showing limits for:
    - Liability, Worker's Compensation, Property Damage, Vehicles
- Copy of Hydraulic Operator's Licenses
- **Copy of All OSHA safety cards (10 hrs. course minimum)**
- List of employees who will work on the water system
- 24 hour contact information including names, home, cell and/or pager numbers
- Completed W-9 form (included in this package)
- Three (3) letters of reference for water system work within last five (5) years

<u>A three thousand one hundred and fifty dollars ($3,150.00) cash bond in the form of a company or bank check made out to Dracut Water supply District is required with your completed application.</u> Your bond will be placed in an account under the name of the District with a reference to your company. The Bond shall be under the sole control of the District and shall be released to you only when you have ceased operation on the water system. One year shall lapse from the time you last worked on the water system until the time funds can be returned to you. Any interest accrued shall be credited to you.

Once your application is reviewed and approved, you hereby authorize the District to expend any and all bond funds on deposit to comply with any problem encountered by your actions on the District's water system. In the event of a non-emergency you shall be notified of the problem and will have 5 days to complete the repairs. Emergencies shall be responded to within 2 hour after notification to your emergency contact(s) on file with this application. Should you or your representative fail to respond the District shall make all necessary repairs and you shall be responsible for the repair expenses incurred. You will be prohibited from working on any part of the District's water system until the charges are paid in full. The District shall determine the status of all repair work as emergency or non-emergency.

In the event any water system work or material fails for any reason, your primary and/or secondary contact numbers will be called. Your repair crew must be able to respond 24/7 within 3 hours or less to affect repairs or make corrections to the emergency situation. Failure to respond by your company will cause immediate response by District personnel and all costs shall be taken against the bond. You must replace the bond funds in total prior to any further application for work in the Dracut Water Supply District.

The District may revoke or suspend installer privileges for any contractor who has two failed responses from two incidences for emergencies for water system work completed by them.

Any changes in information provided on your application must be updated immediately with the District. You are responsible for keeping your contact information current with the District. Contractor who fail to maintain current information and/or fail to update insurance may have their privilege to perform work on the District water system suspended or revoked until all information is updated and approved.

No water system work or installation shall occur without the approval of the District. District personnel shall be present and inspect all water system work. Failure to have District personnel on-site may cause all non-inspected work and materials to be removed without exception.

No installer shall operate any part of the water system(s) without District personnel present or approving the operation in emergency situations (i.e. shutdowns).

Installers agree to remove any employee upon the request of the District.

Upon District request, the applicants shall provide a list the equipment at their disposal including the major equipment owned, all necessary water installation tools, pumps for water and mud suckers, generator, hand tools, inventory of pipe, including gates, saddles, etc to perform and/or repair a water system with pipe ranging in size from 1" to 24". Any installer who fails to provide adequate supply may have the materials supplied by the District if available. The District may charge for the materials plus 20% in the event the installer fails to secure or provide for proper inventory.

The District must approve all sub-contractors (tapping/testing) that the contractor proposes to work on the water system. The contractor is responsible for providing the District with all sub-contractor information necessary for the District to review and approve.

No Installer may perform any work on the District water system without proper 48 hour notification. A call must be placed to the District office at 978 957-0441 with the location and a complete description of the work to be performed. District personnel will review the information provided and you will be notified of the District's approval to schedule the work for completion and inspection. Work done without proper notification and inspection may be subject to removal. No water service shall be authorized or activated without proper application and SDF fee payment in full and proper inspectional services performed by District personnel.

Installers must maintain the minimum bond amount of $3,150.00 or as adjusted from time to time in order to continue working on the water system of the Dracut Water Supply District.

Once a completed application, cash bond and all information requested is received, reviewed and approved by the District, the contractor will be responsible for adhering to all the complete District By-Laws, Rules and Regulations which are summarized in this application package.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

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

Print or type.
See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

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

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

(Applies to accounts maintained outside the U.S.)

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

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ - ☐☐ - ☐☐☐☐

or

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); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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 for Part II, later.

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

General Instructions

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

By signing the filled-out form, you:

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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

Note: If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give 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.

• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;

• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and

• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 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, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% 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, payments made in settlement of payment card and third party network transactions, 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 instructions for Part II 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 *Exempt payee code,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code,* later, and the Instructions for the Requester of Form W-9 for more information.

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

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. 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 line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. 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 line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

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 U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—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 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

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

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

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester,* later, 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 SSA 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. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and 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 U.S. 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, 4, or 5 below indicates 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 line 1 must sign. Exempt payees, see *Exempt payee code,* earlier.

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

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

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

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

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. 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]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations 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,* earlier.

***Note:** The 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, 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* 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. commonwealths and 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.

Installer Guidelines
(Summary of District Policies, By-Laws, Rules & Regulations)
Updated November 2011

This guideline is being provided to you, as an installer, as a reference for installing water mains and services in the Dracut Water Supply District.

This document is the basis for all work in the District by installers. However, from time to time, things come up in the field and changes or decisions have to be made. In all circumstances the Supervisor representing the District shall have the authority to implement any variation from these regulations. Other than authorized variations you must follow the regulations provided. Failure to comply with the regulations or the direction of the District Supervisor on the project will result in the installation being failed. Failure of an installation or a part thereof may result in the installation being removed and your installer's license revoked or suspended.

Section 1 Applications

1. The basic application for water is made at the District office. The completed form must be accompanied by the appropriate fee paid in full prior to any work on the water system.

2. Fees must accompany completed applications and be paid in full at the office by check or cash.

3. You should present your application or a copy to the Supervisor inspecting the job when requested.

4. The inspector will complete the installation forms following the guidelines contained in this manual.

5. You may be requested to provide a copy of any other permit such as street opening, Dig Safe Number, Police, Fire or DPW if the Supervisor requests. You should have these permits or some letter waiving the need or necessity prior to work beginning.

6. The Superintendent shall approve all permits and may do so without action of the Board on up to three tie-ins. However, any work requiring the extension of a main or services beyond three shall require an approval of the Superintendent and the Board of Water Commissioners. Application to the Board must be submitted to the office. The Superintendent shall conduct a staff review of the plan at which you will be required to attend. This staff meeting will answer most of the questions and concerns regarding the installation.

7. The application process may require a flow test prior to approval. You may have your own representative or company conduct the flow test. This shall be witnessed by the District. You will be charged a service call for the flow test. You may request that the District conduct and order the flow test. If you do you

will be required to deposit a sum of money to cover the test. This will be determined by the Superintendent prior to the test. You will also be required to perform a chlorination and subsequent testing for water quality prior to the line being allowed to be used of potable use.

Section 2 Inspections

1. All installations in the Dracut Water Supply District require the presence of an inspector who shall be an employee or designated by the Superintendent to oversee the installation. All inspections require 48 hour notice except in emergencies as determined by the Superintendent who may waive the 48 hour notice. Dig safe is always however the responsibility of the installer.

2. No Contractor or person shall cause to be installed any line, gate, main, service, fitting or other device that will connect to the Public Water Supply System (PWS) unless proper application has been made and such installation is under the authority of a District Inspector.

3. Any person who installs any line, gate, main, service, fitting or other device that will connect to the PWS shall have such installation voided and shall be made to remove any such connection. No water shall be provided or shall such installation be allowed to connect to the PWS. The Superintendent shall review any work to the PWS and will at his/her discretion deem such work unacceptable or may allow work that is accessible for inspection to remain. It shall be at the sole risk of the installer, as to any work done without inspection, that may need to be removed at the installer's expense.

4. All inspections shall provide for a clear an open trench. The trench shall comply with all common safety practices for any personnel accessing the trench. No District employee shall enter into any trench or excavation he/she deems unstable. The District shall notify the Supervisor and the Installer of his/her determination that such excavation is unsafe or unstable. The "Competent Person" in charge of the excavation shall immediately correct any such condition. The inspection shall cease until such time as in the opinion of the District Personnel the excavation is safe and meets all safety requirements.

5. Installers may excavate any trench or area of repair or installation without an inspector present. However, no line, gate, main, service, fitting or other device that will connect to the PWS may be installed without the express authority of, or presence of the District Inspector.

6. Trenches shall be cleared of all large stone, debris or obstructions that may cause damage to the installation.

7. The installation backfill shall be of a sand or fine gravel material. The installer shall remove any rock or debris that may fall in to the excavation at the direction of the inspector. The inspector shall determine a minimum 18-24 inches of sand or fine gravel material over the line prior to backfill of any excavated materials. Materials shall be compacted at 18-24 inch layers.

8. All installations shall be, wherever possible in a straight line. The service line shall not take any sharp turns or bends nor shall there be any fittings in any run of less than 100' (feet).

9. Measurements of the installation shall be taken by the District inspector and a card filled out. The inspector shall note any unusual items with the installation. The installation shall be measured from permanently known or fixed positions. Measurement shall be in feet and inches.

10. The Inspector may authorize in the case of "Main" installations the installer to excavate, lay main, fittings and keep the trench open for a later inspection during the day. No area of said excavation shall be backfilled or compacted without the presence or authorization of the District Inspector.

11. All Inspections shall be filed by the inspector who shall provide a copy to the installer. The installer shall sign each inspection report. The report copy will be mailed to the installer at the address on file.

Section 3 Laying Pipe

1. As soon as the excavation is completed to the required depth, clean material shall be placed and compacted if necessary to provide a sound bedding elevation to bring the pipe to grade.

2. The bedding shall provide a firm base for the bottom length of the pipe which shall rest firmly along its length. Suitable holes or depressions shall be made available for bells or couplings as to provide for making tight joints.

3. The trench bottom shall be free of any bumps or hollows and shall allow for a straight installation. Any irregularities shall be leveled off or filled in with a sand or fine gravel.

4. If determined necessary by the District, the trench shall be excavated by digging to at least 6" deeper than pipe grade and backfilled with selected sand or fine gravel material.

5. All unsuitable material shall be removed from the bottom of the trench excavation as directed by the District inspector and to the depth ordered.

6. The trench backfill shall be compacted and all fill used shall be approved by the District. Where possible existing material may be authorized. However, the District Inspector shall and will direct the use of other material if he/she deems the site material to be unsatisfactory.

7. Laying of Pipe shall be in accordance with the requirements of AWWA Standard Specifications for Installation of water mains, or as provided herein.

8. Each pipe length shall be inspected for any cracks or defects in the pipe, coating or lining and any other evidence of unsuitability. The Contractor shall excavate a minimum amount of trench and shall backfill the trench to within 2 (two) lengths of pipe, or as directed by the District Inspector. All trenches shall be secured or backfilled prior to the end of the work day. (Exceptions for Subdivisions may be allowed however the Contractor shall be liable for any and all injury or damage caused by open trenches.) In the event roadway use of motor vehicle traffic is required proper plating shall be made available on site prior to excavation.

9. Pipe shall be laid in dry trench conditions. At not time, should water be present shall the pipe be laid so as to allow "trench water" to flow into the pipe. The Contractor shall provide for sufficient pumping to allow the water level to remain below any pipe installation.

10. Pipe shall be laid on the trench bed and pushed home. Jointing shall be in accordance with manufacturer's standards. The Contractor shall provide for each pipe laying crew the necessary tools, gauges, pipe cutters, pumps of sufficient capacity and other items necessary for the proper installation of the pipe in a proper workmanship manner. The Inspector shall cause to inspect and assure that such necessary tools are present and shall stop and direct the Contractor to provide for such equipment prior to installation continuing.

11. Pipe laying shall proceed upgrade with the Spigot end pointing in the direction of flow.

12. Blocking under the pipe shall not be permitted except where a concrete cradle is proposed, in which case pre-cast concrete blocks shall be used. Normal installation shall be on compacted or undisturbed soils as approved by the District Inspector.

13. Backfill may only be allowed at the direction of the District Inspector.

14. At any time work is not in progress, lunch, breaks, empty trench or overnight the end of the pipe shall be secured with a proper plug so as to assure no debris,

animal, earth or water may enter the pipe end opening. The plug shall be such as to secure then end and not simply cover it (i.e. 5 gallon bucket.)

15. Acceptable alignment shall be maintained as pipe is placed in the trench. The deflection shall not exceed 3 (three) degrees, or 12 inches for an 18 foot length of pipe. Fittings shall be provided, if required, in crossing utilities which may be encountered upon opening the trench. Solid sleeves shall be used only where approved by the District Inspector.

16. Concrete Thrust blocking shall be installed at all fittings and other locations as required by the District Inspector. Joints must be protected by felt roofing paper prior to placing concrete when pouring. Concrete shall be placed against undisturbed material and shall not cover joints, bolts or nuts or interfere with the removal of any joint. Wooden side forms shall be provided for thrust blocking when concrete is poured in place. Precaste concrete thrust blocking shall be allowed when in the opinion of the inspector such can be set against undisturbed soil conditions.

17. Push on joints shall be made in strict compliance with manufacturer's specifications. Where in question by the District Inspector may require the Contractor to produce specifications for any item, fitting or material being used to satisfy the Inspector's concern(s) whatever those may be. No work shall be allowed to continue if in the opinion of the inspector the specifications or detail sheets are not those matching the materials used.

18. Pipe will be laid with bells on the upstream side of the normal projected flow.

19. Pipe shall be placed so as to align for a clean push onto a rubber gasket properly inserted in the groove of a well cleaned and lubricated bell end. The pipe after being pushed home shall be checked with a metal feeler to assure proper seating of the gasket. Lubrication shall be kept clean and free of grit or debris.

20. Mechanical joints at valves, fittings and where required shall be in accordance with ANSI standards and District direction. The Contractor shall provide for assembly in the field that all joint surfaces, rubber gaskets are cleaned with a soapy water solution before tightening bolts. All interior surfaces shall be checked for being free of sand or debris and shall be sprayed with a bleach solution when such installation is a repair. Bolts shall be tightened to specific torque specifications appropriate to the mechanical joint manufacturer's specs. No bold shall be tightened with or by using extension wrenches or pipe over handle method to secure greater leverage.

21. Detectable Tracer Tape shall be a minimum of 3 (three) inches wide. The upper face of the tape shall be of a highly visible color so as to be easily detectable when exposed by digging. The upper face shall carry the warning of buried water

main below. The tape shall have a metallic backing in order that it may assist in the tracing by metal or pipe detection equipment. It shall be used over all non-metallic pipes and shall be used over services and mains if requested by the District Inspector. (New in 2006)

Section 4 Miscellaneous

1. All installers shall have on site the licensed person with the District or his/her representative.

2. Any company installing under or for a licensed installer shall have written authorization that the licensed installer is responsible for the repair.

3. Commencing in July Of 2006 All workers on public jobs are required to have completed the 10hr OSHA safety course. The installer shall provide proof of each person's certificate.

4. Any work done on the public water supply or any pipe, fitting, valve, tap, service or excavation which shall connect directly or indirectly to the water main of the District shall require inspection sign off. Failure to do so may result in the line being removed.

5. The applicant shall keep his/her certificates on file up to date and current for all purposes of installation. Failure to do so may result in suspension of any work being done regarding water service until such time as the proper paperwork is current and on file. Installer's are advised to annually review all filings with the District to assure compliance.

6. Installation is not the responsibility of the Inspector. Installers shall provide qualified and trained individuals to perform all aspects of required work.

7. Tools: It is the responsibility of the Installer to have proper tools and equipment to perform all aspects of the installation. The inspector may suspend the job until such time as he/she determines that installer is properly equipped.

8. Installers shall have a back-up to essential equipment (i.e. pumps to keep trenches dry).

9. Flowable Fill shall be at the discretion of the local DPW or State having authority over the roadway. The District may require sleeving or flowable fill in any area in which sewer and water are located closer than allowed. (see Guidelines for Public Water Supplies attached hereto)

procedures for the adequate flushing, disinfection, and microbiological testing of all water mains.

7. Chlorinated Discharge - In accordance with AWWA Standard C-651, thorough consideration should be given to the impact of discharge of highly chlorinated water to the environment. If there is any possibility that chlorinated discharge will cause damage to the environment, a neutralizing chemical, as listed in AWWA standard C-651, shall be applied to the water to be wasted to neutralize thoroughly the chlorine residual remaining in the water. Where necessary, federal, state, and local regulatory agencies should be contacted to determine special provisions for the disposal of heavily chlorinated water.

9.7 Separation of Water Mains and Sewers

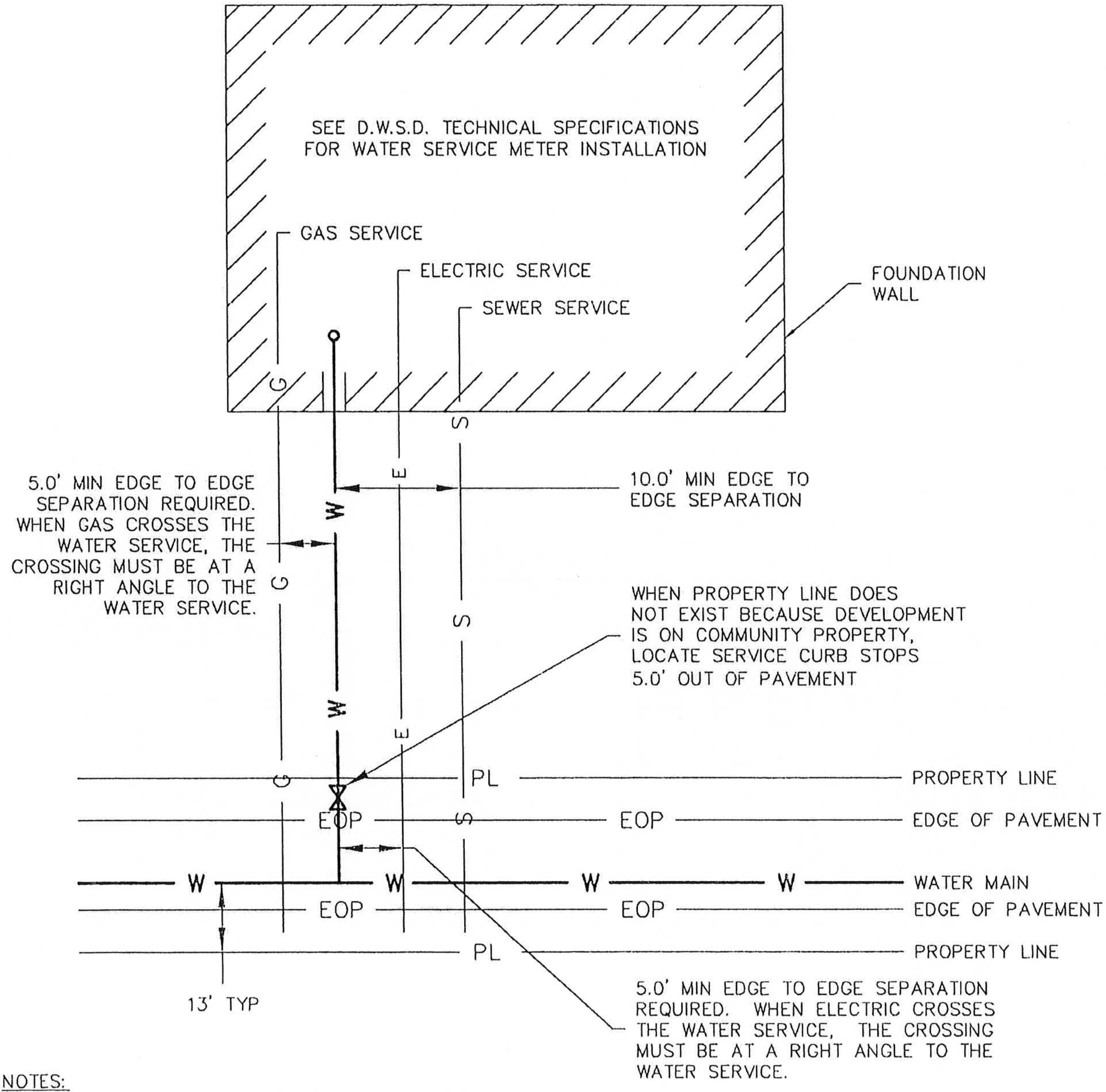
1. General - The following factors should be considered in providing adequate separation:

   a. Materials and type of joints for water and sewer pipes
   b. Soil conditions
   c. Service and branch connections into the water main and sewer line
   d. Compensating variations in the horizontal and vertical separations
   e. Space for repair and alterations of water and sewer pipes
   f. Off-setting of pipes around manholes

2. Parallel Installation - Water mains shall be laid at least 10 feet horizontally from any existing or proposed sewer. The distance shall be measured edge to edge. In cases where it is not practical to maintain a 10-foot separation, it is permissible to install a water main closer to a sewer. However, the water main must be laid in a separate trench or on an undisturbed earth shelf located on one side of the sewer at such an elevation that the bottom of the water main is at least 18 inches above the top of the sewer.

3. Crossings - Water mains crossing sewers shall be laid to provide a minimum vertical distance of 18 inches between the outside of the water main and the outside of the sewer. It is preferred that the water main cross above the sewer. At crossing, one full length of water pipe shall be located so both joints will be as far from the sewer as possible. Special structural support for the water and sewer pipes may be required, as well as special materials for construction and connecting devices.

4. Sewer Manholes - No water pipe shall pass through or come in contact with any part of a sewer manhole.



NOTES:

1. ALL MATERIALS AND INSTALLATION PROCEDURES WILL CONFORM TO D.W.S.D. TECHNICAL SPECIFICATIONS.
2. ALL PIPE SHOULD HAVE A MINIMUM DEPTH OF 5' FROM TOP OF PIPE TO FINISH GRADE.
3. SERVICE ENTRANCE SHALL BE MADE IN THE FRONT OR SIDE OF BUILDING.
4. SERVICE ENTRANCE MADE IN REAR OF HOUSE WILL NOT BE ACCEPTED UNLESS PREVIOUSLY APPROVED BY D.W.S.D.
5. SERVICE ENTRANCE LOCATION WILL BE DETERMINED BY THE D.W.S.D. REPRESENTATIVE ON SITE.
6. IF SERVICE IS TAPPED OFF A FIRE SERVICE, THEN SEE DETAIL A-24.

DETAIL A-11
TYPICAL UTILITY SEPARATION (SERVICE) DETAIL
DRACUT WATER SUPPLY DISTRICT
REV: 3-04 SCALE: NTS

DRACUT WATER SUPPLY DISTRICT
INSTALLER APPLICATION

Please complete the following information. PRINT CLEARLY

BUSINESS NAME ____________________

BUSINESS ADDRESS ____________________

____

BUSINESS TELEPHONE # ____________________ EMAIL ____________________

CONTACT PERSON NAME ____________________

CONTACT PERSON TITLE ____________________

Unless otherwise requested in writing on business letterhead, this information will be added to the District's bonded list and may be distributed to customers requesting water service repairs and/or installations.

INSTALLER APPLICATION CHECKLIST

	Applicant Check if attached	District Initial if Completed
1. Copy of Insurance Policies - Liability, WC, Property, Vehicle	____________	____________
2. Copy of Hydraulic Operators License	____________	____________
3. Copy ALL Employee OSHA Safety Cards - 10 hour minimum required	____________	____________
4. Completed W-9 Form	____________	____________
5. List of ALL Employees Working on the Water System	____________	____________
6. Three (3) Letters of Reference including contact names & telephone numbers	____________	____________
7. 24/7 Emergency Contact Information Names, home, cell and pager #'s	____________	____________
8. $3,150 Installer Bond (check or cash)	____________	____________

To the best of my knowledge all the information contained in this application and attachments is true and accurate. Once approved, I will adhere to all the District Policies, By-Laws, Rules & Regulations.

____________________ Date: ____________________

Signature of Authorized Business Owner