

Chapter 4 – Acquisition

Exhibits

Exhibit A	Certified Inventory of Real and Personal Property (CDOT Form #433)
Exhibit B	Closing Statement and Receipt (CDOT Form #444)
Exhibit C	Condemnation Memorandum and Checklist (CDOT Form #441)
Exhibit D	County Tax Pro-Ration Request (CDOT Form #793)
Exhibit E	Demographic Information (CDOT Form #1332)
Exhibit F.....	Determination of Just Compensation Value Finding (CDOT Form #919)
Exhibit G	Document Transmittal (CDOT Form #236)
Exhibit H	Escrow Instructions and Receipt for Warrant (CDOT Form #1239)
Exhibit I.....	Memorandum of Agreement (CDOT Form #784)
Exhibit J.....	Offer of Fair Market Value (CDOT Form #240)
Exhibit K	Parcel Negotiation and Certificate (CDOT Form #273)
Exhibit L.....	Permission to Enter Property (CDOT Form #730)
Exhibit M.....	Possession and Use Agreement (CDOT Form #228)
Exhibit N	Real Property Donations
Exhibit O	Release of Interest in Real Property (CDOT Form #232)
Exhibit P	Right of Way Settlement Checklist (CDOT Form #927)
Exhibit Q.....	W-9 Form

EXHIBIT B

STATE OF COLORADO

DEPARTMENT OF TRANSPORTATION

Right of Way Services
4201 E. Arkansas Avenue, 4th Floor
Denver, Colorado 80222
(303) 757-9331 Fax (303) 757-9868



Project Code:
Parcel No:
Project No:
Location:
Name:

CLOSING STATEMENT AND RECEIPT

- Acquisition
 Relocation
 Other (Partial Release Fee, Protective Rent, etc.)

Closing statement: (completed by Real Estate Specialist)

Warrant #	Warrant Amount \$
I certify that on this date, I <input type="checkbox"/> delivered or <input type="checkbox"/> mailed certified, the above warrant to _____ which is in full compliance with the terms of the Acquisition Agreement, Relocation Claim, or Other (Partial Release Fee, Protective Rent, etc.) for the above mentioned project and parcel(s).	
Signature	Date
Title	

Receipt: (completed by property owner, tenant or representative)

I do hereby acknowledge receipt of the warrant issued to me in full compliance with the terms of the Acquisition Agreement or Relocation Claim or Other (Partial Release Fee, Protective Rent, etc.).	
Name (Print)	
Signature	Date
Signature	Date

cc: Project Development Branch (ROW Services) – original
Region ROW File
Property Owner

CDOT Form #444
12/05

Previous editions are obsolete and may not be used

EXHIBIT C

COLORADO DEPARTMENT OF TRANSPORTATION CONDEMNATION MEMORANDUM AND CHECKLIST	Project Code:	
	Parcel No:	
	Project No:	
	Region:	County:

OWNERS OF RECORD

Names/Addresses (cannot be a PO Box)	Nature of Interest	Recorded Information

OTHER PARTIES OF INTEREST: BENEFICIARIES, LIEN HOLDERS, JUDGEMENTS, LESSEES, WATER, ETC.

Names / Addresses	Nature of Interest	Recorded Information

APPRAISAL DATA

Appraiser Name/Address/Phone #	Land Value (Including TEs and Land Parcels)	Improvements	Damages/ Benefits	Total
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$

Review appraiser: Has landowner's appraisal been reviewed? YES NO
 Attach copies of all CDOT appraisals, property owner appraisals and FMVS.

ACQUISITION DATA

Description of improvements taken:												
Status of taxes: Attach current treasurer's certificate of taxes due												
Who is in possession of the premises? Name:	<input type="checkbox"/> Owner <input type="checkbox"/> Lessee <input type="checkbox"/> Family <input type="checkbox"/> Tenant If ownership is leased, attach a copy of the lease.											
Address:												
Is this a total taking or part of the total ownership? <input type="checkbox"/> Partial <input type="checkbox"/> Total Taking												
Is Hazardous Waste Involved? <input type="checkbox"/> No <input type="checkbox"/> Yes (Attach a copy of the PSI)												
If access rights are to be limited, what means of ingress and egress are left for, or to be provided to, the owner?	Will the owner stipulate to possession? <input type="checkbox"/> Yes <input type="checkbox"/> No											
Opposing Attorney: - Phone # Name: Address: City State Zip Code	Detail negotiations with owner: <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="5" style="width: 30%; text-align: center; vertical-align: middle;">Amount Offered For:</td> <td style="width: 30%;">The Land</td> <td style="width: 40%; text-align: right;">\$</td> </tr> <tr> <td>Improvements Taken</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Damages/Benefits</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Land Rental</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Remainder(s)</td> <td style="text-align: right;">\$</td> </tr> </table>	Amount Offered For:	The Land	\$	Improvements Taken	\$	Damages/Benefits	\$	Land Rental	\$	Remainder(s)	\$
Amount Offered For:			The Land	\$								
			Improvements Taken	\$								
			Damages/Benefits	\$								
	Land Rental		\$									
	Remainder(s)	\$										
Public Trustee: - Phone # Name: Address: City State Zip Code	Total amount of offer \$ Salvage Value \$											
County Treasurer: - Phone # Name: Address: City State Zip Code	Attach copy of original offer letter, final letter/letter of compromise and any counteroffers.											
Owner's reasons for rejecting the offer:												

Project Code:	Parcel No.:	Project No.:
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NEGOTIATOR'S DATA

Attach copy of the completed, signed Parcel Negotiation Record and Certificate, CDOT Form #273.
 Attach copy of all correspondence with owner or owner's representatives.

Has the owner entered into any agreement with CDOT? <input type="checkbox"/> Yes <input type="checkbox"/> No Explain:	Is wetlands, gravel, drainage, water rights, access, noise an issue? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown Explain:
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Attach a copy of any agreement and closing statement, (possession, crop damage, ditch, and construction features).

MEMORANDUM OF OWNERSHIP/TITLE COMMITMENT

Has title work been updated to within 90 days of this action? Yes No
 Attach legible copies of all conveyance documents, deeds of trust, easements and other encumbrances affecting the acquisition.

Is there a problem getting releases? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown Explain:	Is there a severed mineral interest that may affect the sub-surface support? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown Explain:
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UTILITIES/OTHER EASEMENTS

Will utility or other easements remain within the acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No Explain: Attach copy of the common use agreement if applicable	Will it be necessary to relocate any utilities because of the acquisition? If no, explain below. <input type="checkbox"/> Yes <input type="checkbox"/> No Explain: If so, has a utility relocation agreement been executed? <input type="checkbox"/> Yes <input type="checkbox"/> No <div style="text-align: right;">Attach copy if available</div>
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LEGAL DESCRIPTIONS AND MAPPING

Attach two copies of the line sheets outlining parcels and easements to be acquired.

Attach copies of the latest real property and access descriptions used in negotiations including temporary easements.

Attach full size copy of all subdivision plats including signature pages.

Do fair market value areas correspond with descriptions and plans? Yes No

Are all easements affecting the acquisition shown on the line sheets and ownership map? <input type="checkbox"/> Yes <input type="checkbox"/> No Explain:	Are all easements affecting the remainder shown on the line sheets and ownership map? <input type="checkbox"/> Yes <input type="checkbox"/> No Explain:
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Are all signs, wells, improvements, utilities, and flood plains, planned roads that affect the acquisition shown on the line sheets and ownership map?

<input type="checkbox"/> Yes <input type="checkbox"/> No Explain:
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Project Code:	Parcel No.:	Project No.:
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PROJECT DATA

Is immediate possession required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is the parcel on a virgin alignment? <input type="checkbox"/> Yes <input type="checkbox"/> No	Freeway resolution? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, #
Pending construction	Future right of way (attach copies)	
Proposed ad date:	Are right of way funds in the five-year program? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Construction budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No	Has the environmental assessment been approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Region Right of Way Manager: - Phone # Name: Address: City State Zip Code		
Resident Engineer: - Phone # Name: Address: City State Zip Code		
Utility Engineer: - Phone # Name: Address: City State Zip Code		
Remarks of real estate specialist which may aid attorneys in the prosecution of the action:		
Region Approval	Real Estate Specialist	Date

EXHIBIT D

COLORADO DEPARTMENT OF TRANSPORTATION COUNTY TAX PRO-RATION REQUEST	Project Code:	Parcel No:
	Project No:	
	Location:	
	County:	Region:

Assessed to (name):			Tax Schedule No:		
Acquisition	Ownership area	Acquisition area	Remainder area	Memorandum of Agreement (date)	Effective date of possession
<input type="checkbox"/> Total <input type="checkbox"/> Partial					
Requestors Name and Title					
Address					
In accordance with 39-3-129, 39-3-131, 39-3-132, CRS and 43-1-214 CRS this property has or will become exempt from general taxation and is eligible for proportional valuation (description of real property, attached) The Colorado Department of Transportation: ('X' appropriate box)					
<input type="checkbox"/> took possession of the parcel listed above. (Agreement for Possession and Use, CDOT Form #228 attached)					
<input type="checkbox"/> will become owner of the parcel listed above. (Memorandum of Agreement, CDOT Form #784, attached)					

(A) Assessed value – entire ownership:	Land	\$	
	Improvements	\$	
Total (A)			\$

(B) Improvements to be acquired under such Agreement are as follows:					
#	Kind of building	Type of construction	Number of stories	Overall size	Assessed value
					\$
					\$
					\$
Total Assessed Value (B)					\$

(C) Assessed Value – above numbered parcel:	Land	\$	
	Improvements (B)	\$	
Total (C)			\$

(D) Computer total current tax on above numbered parcel, multiply amount (A) by Mill Levy for the year	
Total Current Tax (D)	\$

(E) Computed Pro-ration, Tax due on above parcel to date of possession		
(fraction) / of amount (D)	(E)	\$

TREASURER CERTIFICATION I certify that: ('X' appropriate box)	<input type="checkbox"/> This is an insignificant acquisition (no taxes collected) <input type="checkbox"/> The prior tax(es) due \$ <input type="checkbox"/> I have pro-rated the full taxes assessed for the current year for the parcel described above. <input type="checkbox"/> I have determined that the property remaining has sufficient value to satisfy any lien for unpaid taxes.
County Treasurer signature:	Date:

EXHIBIT E

COLORADO DEPARTMENT OF TRANSPORTATION DEMOGRAPHIC INFORMATION

To be completed by the Real Estate Specialist:

► **NOTE:** Only one section of this form should be completed. If the residential portion is applicable please strike through the business portion. If the business portion is applicable please strike through the residential portion. ◀

Project Code:

Parcel:

Project Number:

Location:

Acquisition

Relocation

To be completed by Property Owner/Tenant :

NAME: Last Name

First Name

Middle Name

VOLUNTARY INFORMATION

The information is voluntary. It is requested only for record keeping purposes required by Title VI of the Civil Rights Act of 1964 and other federal laws that prohibit discrimination by recipients of federal funds. This sheet is confidential and will be kept permanently separated from the acquisition/relocation files.

RESIDENTIAL:

ETHNICITY/RACE: Check only one.

- 1 – Black or African American, Not Hispanic or Latino
 2 – American Indian or Alaska Native
 3 – Asian

- 4 – Hispanic or Latino
 5 – White, Not Hispanic or Latino
 6 – Native Hawaiian or Pacific Islander

BUSINESS:

ETHNICITY/RACE:

- 1 – Woman-owned
 2 – Minority-owned
 3 – All other-owned

Please return in the attached pre-paid envelope to:

Colorado Department of Transportation – ROW Services
Attn: Acquisition/Relocation Unit
4201 East Arkansas Avenue, 4th Floor
Denver, Colorado 80222-3400

EXHIBIT F

COLORADO DEPARTMENT OF TRANSPORTATION DETERMINATION OF JUST COMPENSATION VALUE FINDING	Project Code:
	Parcel No:
	Project No:
	Location:
	Name:

Brief description of subject and taking:

Land:	Parcel	Area	\$/Unit	
				\$
				\$
Total land				\$
Improvements (list):				
Total improvements				\$

TEs	Purpose	Size	Unit/Price	% of unit price/term	
					\$
					\$
Damages or cost to cure (describe)					\$
Total for temporary easement and damages					\$
Cost to cure					\$
I certify my estimate of Just Compensation is:					\$

Has the owner or designated representative accompanied the Department's representative during inspection of the property?

Yes Date _____

No Describe efforts made: _____

Signed (Real Estate Specialist):	Date:
Approved (Region ROW Manager/Supervisor):	Date:

EXHIBIT G

COLORADO DEPARTMENT OF TRANSPORTATION DOCUMENT TRANSMITTAL	Project Code:
	Parcel No:
	Project No:
	Location:
	Date:
To: Project Development Branch, ROW Services, HQ 4 th Floor, Attn: Acquisition/Relocation Unit	
From:	
<input type="checkbox"/> Condemnation package including supporting data (Condemnation Memorandum and Checklist, Parcel Negotiation Record and Certificate, Offer of Fair Market Value, etc). Original package to ROW Services and copy to AG's Office.	
<input type="checkbox"/> Warrant Request for acquisition including supporting data (ROW Settlement Checklist, Memorandum of Agreement/Possession & Use Agreement/Administrative Settlement, Fair Market Value/Value Finding, Parcel Negotiation Record and Certificate; Offer of Fair Market Value, Final Offer Letter/Letter of Compromise; miscellaneous correspondence, W-9)	
<input type="checkbox"/> Warrant Request for relocation including supporting data (determination, claim form, Relocation Checklist and Certificate and W-9). The following are required for the first request for payment: <ul style="list-style-type: none"> • If residential (First Negotiation Contact; 90 Day Notice; Certification of Residency Status) • If business (First Negotiation Contact/90 Day Notice and Certification of Residency Status) • If personal property only (First Negotiation Contact/90 Day Notice and Certification of Residency Status) 	
<input type="checkbox"/> Other individual items described below:	
<input type="checkbox"/> Acquisition Stage Relocation Plan/Displaced Persons Information	
<input type="checkbox"/> Appraisal dated: by	
<input type="checkbox"/> Certified Inventory of Real & Personal Property	
<input type="checkbox"/> Closing Statement and Receipt	
<input type="checkbox"/> County Tax Pro-Ration Request (original)	
<input type="checkbox"/> Deeds <input type="checkbox"/> Special Warranty <input type="checkbox"/> General Warranty <input type="checkbox"/> Quit Claim <input type="checkbox"/> Access <input type="checkbox"/> Other:	
<input type="checkbox"/> Encumbrances, Releases <input type="checkbox"/> Full <input type="checkbox"/> Partial	
<input type="checkbox"/> Fair Market Value	
<input type="checkbox"/> Final Offer Letter/Letter of Compromise	
<input type="checkbox"/> Miscellaneous correspondence	
<input type="checkbox"/> Offer of Fair Market Value	
<input type="checkbox"/> Original certificate of taxes due	
<input type="checkbox"/> Release of Interest	
<input type="checkbox"/> Relocation Determination/Claim	
<input type="checkbox"/> Replacement Housing Inspection	
Miscellaneous/Remarks:	
Real Estate Specialist	Date:

EXHIBIT H

COLORADO DEPARTMENT OF TRANSPORTATION ESCROW INSTRUCTIONS AND RECEIPT FOR WARRANT	Project Code	
	Parcel No.	
	Project No.	
	Location	
	Escrow #	Date

Legal Description:

Property Owner's Name:

On behalf of the Colorado Department of Transportation, I am delivering to you State of Colorado Warrant No. _____, in the amount of \$ _____ payable to _____ as Escrow Agent for _____.

Please acknowledge receipt of said warrant by signing below.

Enclosed document(s):

- Access Deed (with legal description)
- General Warranty Deed (with legal description)
- Memorandum of Agreement (with legal description)
- Permanent Easement (with legal description)
- Possession and Use Agreement (with legal description)
- Quit Claim Deed (with legal description)
- Slope Easement (with legal description)
- Special Warranty Deed (with legal description)
- Tax Pro-ration

Special Instructions:

The Escrow Agent shall prepare closing statement and file 1099-S or 1099-Misc with the IRS if necessary.

Please contact the property owner at _____ and make arrangements to set a closing date.

You are authorized to release the funds at closing, provided all necessary releases have been obtained, the taxes have been satisfied, and all documents have been signed.

Please record the deeds and releases and return copies of all closing documents to the Colorado Department of Transportation attention _____ at _____.

Acceptance:

Real Estate Specialist

Escrow Agent

EXHIBIT I

COLORADO DEPARTMENT OF TRANSPORTATION MEMORANDUM OF AGREEMENT	Project Code:	Parcel No:
	Project No:	
	Location:	
	County:	State Highway No:

This agreement made on (date) _____ is between the State of Colorado for the use and benefit of the Colorado Department of Transportation (GRANTEE) for the purchase of the parcel(s) listed above from the Owner(s) _____ (GRANTOR).
 Just compensation was determined by appraisal(s) prepared in accordance with Colorado state laws and regulations. The amount of money and/or compensation listed below is full consideration for the following land, easements, improvements, and damages of any kind.

Land (described in attached exhibits)	Sq.ft <input type="text"/> ./acres <input type="text"/>	\$
Permanent and Slope Easements (described in attached exhibits)	Sq.ft <input type="text"/> /acres <input type="text"/>	\$
Temporary Easements (described in attached exhibits)	Sq.ft <input type="text"/> ./acres <input type="text"/>	\$
Improvements		\$
Damages		\$
	Gross Total	\$
	Less Credit	\$
	Net Total	\$

Other conditions:

The GRANTOR and GRANTEE agree that:
 -with the exception of any Relocation Agreement (CDOT Form #591) there are no promises, terms, conditions, or obligations other than those listed on this agreement.
 -this contract is binding on both the GRANTOR and GRANTEE and their heirs, devisees, executors, administrators, legal representatives, successors, assigns, and designees, but only after approval by one of the following on behalf of the Division: Right of Way Program Manager, Region Transportation Director, Region Program Engineer, Region Right of Way Manager/Supervisor or their superiors as indicated below.
 -the compensation shown on this agreement is for the fee simple estate of the parcels described and damages of any kind.

The GRANTOR:
 -will at the closing pay all taxes (including prorated taxes for the current year) and special assessments for the current year.
 -has entered into this agreement only because the GRANTEE has the power of eminent domain and requires the property for public purposes.
 -will execute and deliver to GRANTEE those documents indicated below.

The GRANTEE:
 -will be entitled to specific performance of this agreement upon tender of the agreed consideration.
 -will be held harmless from any claims against the property or to any interest in the property, except for any benefits due under relocation law.
 -will make payment after receiving an acceptable deed from the GRANTOR.
 -will take possession of the parcel(s) when it tenders payment to the GRANTOR unless other arrangements are made that follow Title III of the Uniform Relocation Assistance and Real Property Acquisition Act of 1970, as amended.
 -will prepare the following documents:

- | | | |
|--|-------------------------------------|---|
| <input type="checkbox"/> General Warranty Deed | <input type="checkbox"/> w/Min Resv | <input type="checkbox"/> Utility Easement |
| <input type="checkbox"/> Access Deed | | <input type="checkbox"/> Permanent Easement |
| <input type="checkbox"/> Full Release(s) Book/Page: | | <input type="checkbox"/> Slope Easement |
| <input type="checkbox"/> Partial Release(s) Book/Page: | | <input type="checkbox"/> Temporary Easement |
| <input type="checkbox"/> Or (specify) | | |
| <input type="checkbox"/> Title Company to prepare documents except | | |

Order Warrant \$	Payable to:
Order Warrant \$	Payable to:

Real Estate Specialist	Grantor signature	Attach form W-9
	Grantor (if applicable)	
Division approval (Region ROW Manager/Supervisor)	Grantor (if applicable)	

EXHIBIT J

STATE OF COLORADO

DEPARTMENT OF TRANSPORTATION



OFFER OF FAIR MARKET VALUE

Project Code:
Parcel No:
Project No:
Location:
Date:

Dear _____ :

The Colorado Department of Transportation offers you the following amount as fair market value compensation for your property. The amount offered was determined in accordance with applicable Federal and State laws and requirements.

1. Land and improvements\$
2. Damages\$
3. Less Benefits\$
4. TOTAL\$

We based our determination on the following information:

- a. Identification of the real property to be acquired:
- b. Type of interest being acquired:
- c. Identification of all improvements, including fixtures to be acquired:
- d. Identification of real property improvements, including fixtures to be acquired which are not owned by the landowner:

Sincerely,

Real Estate Specialist

Attachment

EXHIBIT K

COLORADO DEPARTMENT OF TRANSPORTATION PARCEL NEGOTIATION RECORD AND CERTIFICATE			Project Code:		Parcel No:			
			Project No:					
			Location:					
			County:			SH No:		
Owner name and complete address			Kind of deed	Date of deed	Date recorded	Recorded		
						Book	Page	
1.								
2.								
3.								
Encumbrancer name and complete address			Kind of encumbrance	Date of encumbrance	Date recorded	Recorded		
						Book	Page	
1.								
2.								
3.								
Gross area of parcel		<input type="checkbox"/> Sq. ft. <input type="checkbox"/> Acres	Less area in present road		<input type="checkbox"/> Sq. ft. <input type="checkbox"/> Acres	Net area of parcel		<input type="checkbox"/> Sq. ft. <input type="checkbox"/> Acres
Items of compensation	Fair market value	Amount of settlement	NEGOTIATION CERTIFICATE					
Land	\$	\$	I certify that I negotiated the property referenced on the CDOT Memorandum of Agreement, as dated, with the stated owner(s) or authorized representative. The agreement includes all considerations agreed upon for the subject parcel purchase and any promises made to the owner(s). I also certify that either party during negotiations made no threats or attempted coercion. The subject parcel is to be used for Transportation purposes (federal-aid funds may be involved). I derive no direct or indirect, present or contemplated future personal interest or benefit from the parcel's acquisition. The following chronological record is a true account of the events and negotiations, which led to either an agreement or condemnation.					
Improvements	\$	\$						
Net damage	\$	\$						
Other (specify*)	\$	\$						
Total	\$	\$						
Less salvage value	\$	\$						
Net total settlement	\$	\$						
*REMARKS ON PAGE 2			Name & Title			Date		

COLORADO DEPARTMENT OF TRANSPORTATION PARCEL NEGOTIATION RECORD AND CERTIFICATE	Project Code:	Parcel No:
	Project No:	
	Location:	
	County:	SH No:

Remarks **Date - actions taken, interviews with owner(s), names of person(s) present, monetary and other considerations offered to owner(s), owner(s) counteroffer, construction items requested / promised, owner(s) reason for rejecting offer, references to correspondence, other pertinent comments.**

EXHIBIT L

COLORADO DEPARTMENT OF TRANSPORTATION PERMISSION TO ENTER PROPERTY	Project Code:	
	Project No:	
	Location:	
	Property Owner:	
Property address/location:	SH No:	Mile post or station:
The undersigned property owner, owner's representative, or lessee hereby grants permission to the Colorado Department of Transportation, its contractors, agents, and all other deemed necessary by the Department, to enter the property identified above and perform the following activities:		

<p>DESCRIPTION OF WORK TO BE DONE</p> <ul style="list-style-type: none"> Perform preliminary survey, including; recovery of and measurements to horizontal and vertical survey marks; topographic survey which includes the modeling of ground terrain and the measuring and mapping of physical features; and the placement of temporary survey stakes or project control markers. Conduct preliminary environmental surveys to identify the presence of archaeological, historical, paleontological, or ecological resources, and perform noise or air quality measurements. These surveys may include the exterior inspection of structures and buildings; the collection of chipped stone, biological, botanical, or fossil specimens; or sampling of subsurface soil material. Perform real estate appraisal, or other physical inspections necessary to review the property, including any structures, for possible acquisition. <p>This permission to enter does not include any drilling, digging, or sampling of materials beyond the use of hand tools. Any holes dug will be back-filled to their original condition prior to leaving the site.</p> <p>Conditions requested by Owner:</p>

Permission granted by: (check one) <input type="checkbox"/> Property owner <input type="checkbox"/> Property owner's representative <input type="checkbox"/> Lessee	Name (please print)	
	Signature	Date
	Home address (if lessee)	Phone ()
	Owner's home address	Work Phone ()
Permission received by:	Name & title (please print)	
	Signature	Date
	Department	Phone ()

EXHIBIT M

COLORADO DEPARTMENT OF TRANSPORTATION POSSESSION AND USE AGREEMENT	Project Code:
	Parcel No:
	Project No:
	Location:

This agreement is made this _____ day of _____ a.d. 20____ between the State Department of Transportation, State of Colorado, (herein referred to as the department), and _____ (herein referred to as the landowner) for the purpose of granting the irrevocable right to possession and use to the department, its contractors, agents, and all others deemed necessary by the department of parcel(s) _____ of Project No. _____ for the purpose of constructing a portion of State Highway No. _____. The property involved is described more fully in Exhibit A (and Exhibit B) attached hereto and made a part hereof by reference.

1. In consideration for this irrevocable grant of possession the department will tender to the landowner(s) the sum of \$ _____. The department shall be entitled to take possession upon tender of payment. It is understood the sum tendered represents _____ percent of the department's appraised value of the just compensation owed to the landowner(s). It is agreed this sum shall be deducted from any final settlement amount, award, or verdict. It is also agreed in the event the ultimate settlement amount, award, or verdict is less than this sum the undersigned landowner(s) shall refund the difference to the department.

2. The landowner(s) represents that the title to the property is free and clear of all liens and encumbrances or that proper releases will be executed for the property herein described prior to funds being disbursed under this agreement. The landowner(s) further agrees to hold the department harmless from all liability for unreleased or undisclosed liens or encumbrances affecting the property herein described.

3. This agreement is made with the understanding the department will continue to negotiate in good faith with the undersigned landowner(s) to acquire the interest in the property described by direct purchase. It is further understood in the event a settlement is not reached within _____ days of the signing of this agreement such failure will be a confession that the negotiations to acquire the property described herein have proved futile. At this point the department may begin proceedings in eminent domain to acquire title to the property herein described. The department shall not unreasonably delay the commencement of proceedings under the eminent domain law once the time provided for in this paragraph has expired. If the department begins proceedings in eminent domain, it is understood and agreed this agreement shall continue in effect until either a settlement is reached or a rule and order as provided for in C.R.S. 38-1-105(3) is entered by the court.

4. If the department begins proceedings in eminent domain it agrees to deposit the remaining amount of its appraised value of the just compensation owed to the landowner(s) into the registry of the court if it has not previously tendered 100 percent of this amount. Any sums deposited in the registry may be withdrawn by the undersigned landowner(s) if all parties interested in the property sought to be acquired consent and agree to such withdrawal. Any such withdrawal of said deposit shall be deducted by the clerk from any award or verdict entered thereafter or by the department from any settlement reached. It is agreed in the event the ultimate settlement amount, award, or verdict is less than the total of the sums paid to and withdrawn by the undersigned landowner(s); the undersigned landowner(s) shall refund the difference to the department.

5. It is agreed by the undersigned in the event proceedings in eminent domain are begun the valuation date for determining the amount of just compensation shall be the date on which payment was tendered to the landowner(s) pursuant to paragraph one above.

6. It is agreed by entering into this agreement the undersigned do not waive any right to raise any issue pertaining to just compensation at the time of trial.

7. The purpose of this agreement is to allow the department to proceed with its construction project without delay and to allow the landowner(s) to avoid litigation at this time.

8. The undersigned landowner(s) agree(s) to pay all taxes, including prorated taxes for the current year, and special assessments due at the time the department takes possession of its (their) property.

9. This agreement shall be deemed a contract and it shall bind the parties only when signed by all landowners or their designated representatives and one of the following on behalf of the department: Project Development Branch Manager, Right of Way Program Manager, Regional Transportation Director, Region Program Engineer, Region Right of Way Manager or their superiors. This contract shall also extend to and bind the heirs, devisees, executors, administrators, legal representatives, successors and assigns of the parties.

10. It is agreed the department shall record this document.

11. Other conditions.

Landowner agrees to indemnify and hold harmless the Colorado Department of Transportation from all claims and liability related to the presence, disposal, release or clean-up of any contaminants located on or attributable to activities occurring on the property prior to the execution of this agreement.

Landowner	SS# or FEIN#	Date
Landowner	SS# or FEIN#	Date

FOR THE DEPARTMENT OF TRANSPORTATION	
Region Right of Way Manager	Date

Distribution: Project Development Branch (ROW Services) – original
 Property Owner
 Region ROW Manager
 Region Program Engineer/Resident Engineer/Project Engineer

CDOT Form #228 11/03

EXHIBIT N

STATE OF COLORADO

DEPARTMENT OF TRANSPORTATION

4201 E. Arkansas Ave.
Denver, CO 80222



REAL PROPERTY DONATION

Project Code:
Parcel No:
Location:
State Highway No:

Property owners whose real property is needed for a transportation improvement project may donate all or any part of the property to the State of Colorado, Department of Transportation (CDOT), or may donate (waive receipt of) all or any portion of just compensation due the owner for the property required for the project.

Where the property owner wishes to use the donation for a tax deduction, the owner should seek advice from the Internal Revenue Service or a tax expert regarding the current rules for valuation. It is the property owner's responsibility to ascertain the fair market value of the property for tax purposes. CDOT will pay the reasonable cost of an appraisal for tax purposes if the value of the acquisition is estimated by CDOT at \$5,000 or more and the appraisal is prepared by an independent appraiser.

If the property is contaminated, the costs to clean up such contamination will not exceed the value of the property.

Donation of the property is made voluntarily and with full knowledge of the right to receive just compensation. See the attached "Exhibit A" which is incorporated herein.

The undersigned hereby releases CDOT from obtaining an appraisal of the acquired property, waives the right to receive an appraisal other than an appraisal for tax purposes as described above, and waives the right to receive just compensation for the property. The undersigned hereby agrees to execute the necessary conveyance instruments to transfer said property free and clear of all liens and encumbrances.

Signature of Property Owner

Date

Signature of Property Owner

Date

ACCEPTED FOR THE STATE:

Region ROW Manager/Supervisor

Date

Attachment (Exhibit A)

cc: Project Development Branch, ROW Services (original)
Property Owner
Region ROW

CDOT Form #1344
12/05

EXHIBIT P

COLORADO DEPARTMENT OF TRANSPORTATION RIGHT OF WAY SETTLEMENT CHECKLIST	Project Code:	Parcel No:
	Project No:	
	Location:	
	Name:	

- | | Yes | No | TC* | Explanation |
|--|--------------------------|--------------------------|--------------------------|-------------|
| 1. Title information | | | | |
| A. Is date of title information within 90 days of the agreement date? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| B. Have all encumbrances been taken care of on Agreement? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| C. Have utility bills or other assessments been paid to date of closing? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

- | | | | | |
|--|--------------------------|--------------------------|--------------------------|--|
| 2. Agreement | | | | |
| A. Does the amount of settlement agree with Fair Market Value or Administrative Settlement? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| B. Have unusual conditions under "other conditions" been approved by ROW Services or Attorney General's Office? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| C. Are proper documents called for? (Deeds, Releases, Etc.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| D. Is Agreement signed and dated? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| E. Have copies of agreements been distributed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| F. Are the names for the warrant(s) correct? (Check title info) (Legible copies of liens noted on agreement must be attached to insure necessary release(s) will be prepared.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| G. Is the amount of the warrant(s) correct? (Are all parties to be paid and amounts listed?) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| H. Is a Power of Attorney, Declaration of Trust, Appointment of Personal Representative or similar document needed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| I. Does agreement call for withholding of money for fixtures, specific performance, removal of improvements? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| J. Is an Administrative Settlement Approval included? Have proper parties dated and signed the Administrative Settlement? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

- | | | | | |
|--|--------------------------|--------------------------|--------------------------|--|
| 3. Negotiator's diary | | | | |
| A. Has demographic information been provided? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| B. Has ROW information brochure been provided? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| C. Has negotiator's indicated who was present at the first negotiator's contact? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| D. Has the diary been signed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| E. Has all contacts been listed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

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|---|--------------------------|--------------------------|--------------------------|--|
| 4. Taxes | | | | |
| A. Is tax certificate included? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| B. Is tax pro-rata included? (not necessary on small amounts) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| C. Is withholding tax involving non-Colorado entities applicable? (Department of Revenue Forms 1083 and 1079) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

- | | | | | |
|--|--------------------------|--------------------------|--------------------------|--|
| 5. Miscellaneous | | | | |
| A. Is offer letter included? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| B. Is copy of FMV signed by the Region attached? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| C. Has the parcel been filed for Condemnation? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |

- | | | | | |
|---|---|---|--|--|
| 6. IRS requirements | | | | |
| A. Attached original W-9, signed by owner. | | | | |
| B. 1099-S required <input type="checkbox"/> yes <input type="checkbox"/> no | | | | |
| If no, check exceptions: | <input type="checkbox"/> under \$600 | <input type="checkbox"/> Corporation or Insurance Co. | <input type="checkbox"/> Volume Transfer | |
| | <input type="checkbox"/> Governmental Unit | <input type="checkbox"/> Gift or Donation | | |
| | <input type="checkbox"/> Escrow Agent/Title Co. | | | |
| C. 1099-MISC. <input type="checkbox"/> yes <input type="checkbox"/> no | | | | |
| (required for TEs over \$600) | | | | |
| If no, check exceptions: | <input type="checkbox"/> under \$600 | <input type="checkbox"/> Corporation or Insurance Co. | <input type="checkbox"/> Volume Transfer | |
| | <input type="checkbox"/> Governmental Unit | <input type="checkbox"/> Gift or Donation | | |
| | <input type="checkbox"/> Escrow Agent/Title Co. | | | |

Real Estate Specialist signature	Date
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*TC – Responsibilities of the Title Company

Request for Taxpayer Identification Number and Certification

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

Print or type See Specific Instructions on page 2	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	<input type="checkbox"/> Exempt from backup withholding	
	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 Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number									

or

Employer identification number									

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

Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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

In 3 above, 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.

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

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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 recipient has otherwise become a U.S. resident alien for tax purposes.

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

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

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

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

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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 4 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 regarding partnerships* on page 1.

Penalties

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

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

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

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

Specific Instructions

Name

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

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

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

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

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

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

Exempt From Backup Withholding

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

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

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

Exempt payees. Backup withholding is not required on any payments made to the following payees:

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

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

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

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

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

Part I. Taxpayer Identification Number (TIN)

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

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

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., 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.socialsecurity.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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

¹List 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.

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

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

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

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

Privacy Act Notice

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

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