



August 5, 2025

Dear Contractor:

Regarding Public Works Contracts under \$35,000:

This work consists of small additions (e.g., add one telephone), minor repairs (broken waterline or broken windows), or maintenance. It is frequently emergency work. Most contractors performing this type of work are pre-qualified and selected from a Small Works Roster.

Contractor Training

Effective July 1, 2019, all businesses are required to have training before bidding and/or performing work on public works projects. You are exempt from this training requirement if you have been in business with an active Unified Business Identifier (UBI) number for 3 or more years AND have performed work on 3 or more public works projects. Training can take place in person at a number of offices around the state or online. For more information please go to www.lni.wa.gov/licensing-permits/public-works-projects/contractors-employers/contractor-training, or call 360.902.5335

Process

Each contractor shall file a Statement of Intent to Pay Prevailing Wages the first time when he is called upon to perform work for jobs costing over \$5,000. Separate Statement of Intent forms must be submitted for each Public Agency for which the contractor performs work.

Contractors shall file an Affidavit of Wages Paid after the job costing over \$5,000 is completed in order to receive the retained funds for that period. Separate Affidavit forms must be submitted for each Public Agency for which the contractor performed work.

The above forms can be submitted over the internet. For information about the Department of Labor and Industries' online system go to www.LNI.wa.gov/licensing-permits/public-works-projects/contractors-employers/. For additional questions, call 360.902.5335.

There is another process that may be more convenient for your needs. It includes both the Intent and Affidavit on one form. It is valid for jobs costing \$5,000 or less, including tax. There is a filing fee of \$40.00. After the work is completed and the invoice has been received by the Facilities & Operations office, the combined form will be initiated online by our office. You will receive notice that the form is ready for you to approve. Log in to your Prevailing Wage Intent & Affidavit portal to approve the

form online. Once the form is completed by the Facilities & Operations office, the invoice will be sent for payment.

Also enclosed is an application for you to complete so that you may be added to our Small Works Roster. If you desire to remain on the Small Works Roster, please complete the application and return as soon as possible.

When it becomes necessary for the District to call for bids on projects, you will be contacted to submit a bid on those projects for which your company is qualified to perform; i.e. only electrical contractors will be contacted for electrical projects or masonry contractors will be contacted for masonry projects.

Since it is our desire to maintain only actively interested contractors on this list, we are requesting that if you are not able to quote on a particular project, but still wish to be retained on the Small Works Roster, you make a written "no bid" response.

This request will be effective until September 2026 at which time you will be given the opportunity to reaffirm your wish to be retained on the Small Works Roster.

Asbestos Management: In December 2020, the mandatory three-year inspection of the Walla Walla Public Schools facilities was successfully completed. This inspection is required by the Asbestos Hazard Emergency Response ACT (AHERA) of 1986. AHERA regulations also require that annual notification be given to teachers, workers, and the students' parents/guardians to update them on the status of asbestos in their schools and of the availability of the management plans. Walla Walla Public Schools conducts six-month periodic surveillance inspections in January and July to check the condition of the asbestos-containing building materials and the records are kept at Facilities and Operations. The inspection reports are included in the updated copies of the AHERA Management Plans located in the district facilities and operations office. For more information contact the Facilities and Operations Director (Asbestos Designated Person) for the District at 1174 Entley Street, Walla Walla, WA 99362, 509.527.3018.

We are looking forward to receiving your application and working with you during the coming year.

Yours truly,

Robert Foster, Director
Facilities and Operations

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Attachments: Small Works Roster Information
Small Works Roster Application
Asbestos Notification
W-9

WALLA WALLA PUBLIC SCHOOLS #140
Robert Foster, Director of Facilities and Operations
◆ 509.527.3018 ◆ Fax 509.529.5561 ◆ sshake@wwps.org

SMALL WORKS ROSTER 2025-2026

The Law

Enacted in 1945, the Washington State Public Works Act, also known as the "Prevailing Wage Law," is a worker protection act. It requires that workers be paid prevailing wages when employed on public works projects, and on public building service maintenance contracts. RCW 39.04.010, RCW 39.12.010, and RCW 39.12.020

Purpose

The Public Works Act is modeled after the federal Davis-Bacon Act which was enacted to protect the employees of contractors performing public works construction from substandard earnings, and to preserve local wage standards. The employees, not the contractor or its assignee, are the beneficiaries of the Act. It is remedial and should be liberally construed. In other words, the Washington State Department of Labor and Industries (department) is directed to apply the law in ways that carry out its intent, which is to protect workers.

Small Works Roster

To perform work for the Walla Walla Public Schools, [all contractors must apply to be on our Small Works Roster \(SWR\) annually](#). SWR's submitted now will be **valid until September 2026**. A SWR application is included with this packet; it must be filled out completely and signed by the owner. The application may be returned by regular postal mail, email or fax. ***No bids will be accepted unless you are on the SWR.***

When the district has a project, we will consult the SWR for an appropriate contractor type and solicit bids off of that list. When you are solicited for a bid, but do not wish to submit one, please make a written "no bid" response.

Public Works

Defined

Public work is all work, construction, alteration, repair or improvement that is executed at the cost of the state or any other local public agency. This includes, but is not limited to, demolition, remodeling, renovation, road construction, building construction, ferry construction and utilities construction. RCW 39.04.010

Prevailing Wage

Defined

Prevailing Wage is the hourly wage, usual benefits and overtime, paid in the largest city in each county, to the majority of workers, laborers, and mechanics. Prevailing wages are established by the Department of Labor and Industries, for each trade and occupation employed in the performance of public work. They are established separately for each county and are reflective of local wage conditions. RCW 39.12.010 and RCW 39.12.015. The revised wage rates can be found at www.lni.wa.gov/TradesLicensing/PrevWage/WageRates/default.asp.

Responsibilities of Contractors (Employers)

Intents

The Intent form is filed *immediately after the contract is awarded* and before work begins, if possible. The district may not make any payments until contractors have submitted an Intent form that has been approved by the Industrial Statistician. RCW 39.12.020, RCW 39.12.040, and RCW 39.12.042.

Affidavits

The Affidavit form is not filed until after *all the work is completed*. The district may not release final retainage until all contractors have submitted an Affidavit form that has been certified by the Industrial Statistician. RCW 39.12.040 and RCW 39.12.042.

08/05/2025

Intent and Affidavit Forms

Employers must submit the Intent and Affidavit forms (approved and certified by the department) to the agency administering the contract in order to receive payment. Intent forms must be filed prior to the start of work, if possible. Affidavits are filed after completion of the work. There is a \$40 filing fee for each of these forms. RCW 39.12.040, WAC 296-127.040 and WAC 296-127-045.

Electronic Filing of Intent and Affidavits

Intent and Affidavit forms may be submitted electronically at secureaccess.wa.gov.

Alternate Filing Options

1. Combined Intent/Affidavit for small works projects under \$5,000 including tax

A combined Intent to Pay and Affidavit of Wages Paid form for small public works projects under \$5,000 may be used only at the option of the public contract awarding agency. A \$40 filing fee is required. A signature by the public awarding agency is required in addition to the contractor's signature. The public contract awarding agency has a liability for unpaid wages when the alternate form is used so only that awarding agency can authorize the use of the combined form.

2. Combined Intent/Affidavit for limited public works projects under \$35,000 including tax

A combined Intent to Pay and Affidavit of Wages Paid form for limited public works projects under \$35,000 and awarded under the terms of RCW 39.04.155 may be used only at the option of the public contract awarding agency. An \$80 filing fee is required. The public contract awarding agency has a liability for unpaid wages when the alternate form is used so only that awarding agency can authorize the use of the combined form.

Labor Classifications

All work performed under a public works contract must be classified into one or more of the many labor classifications for which prevailing wage rates have been established, so that the appropriate wage can be applied. For example, workers installing sheet metal ducts are classified as Sheet Metal Workers, and should therefore receive the prevailing wage rate for that occupation. Employers are responsible to ensure that the proper classifications of labor are reported, and should take great care since this is where many mistakes are made. Scope of work descriptions are available as a guide in determining which labor classification is appropriate. Some awarding agencies are willing and prepared to offer advice regarding proper labor classifications. Any doubts or unresolved questions regarding the appropriate classifications of labor should be directed to the Prevailing Wage office. RCW 39.12.010, RCW 39.12.020 and RCW 39.12.060. WAC 296-127-013, WAC 296-127-019 and WAC 296-127-060.

More information is available at

<http://www.lni.wa.gov/TradesLicensing/PrevWage/WageRates/default.asp>

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.	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; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> 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) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	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 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.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

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

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

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? on page 2.

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?* on page 2 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 Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

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

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

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

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

If you are a nonresident alien or a foreign entity, 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 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, 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 Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

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

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

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

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* on page 3 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, list first, and then circle, the name of the person or entity whose number you entered in Part I of 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 in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in 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.

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. However, the IRS prefers that you use your SSN.

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

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

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local 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. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, 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 items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on 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), 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) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see 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* on page 2.

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. 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.

Walla Walla Public Schools
2020 Reinspection Asbestos Summary

Building	Type	Material	Location
Berney Elementary	MSC	Adhesive associated non-ACM 12x12 vinyl floor tile	Throughout
	MSC	Cement asbestos board panels	Covered walkway, entries, bell tower, window infills
	MSC	Black old and brittle sealant on HVAC hoods	Roof hoods
	MSC	New sheet vinyl flooring	Girls and boys restrooms
Edison Elementary	-	<i>No asbestos containing materials are known to be present</i>	-
Garrison Middle School	TSI	Piping insulation on piping and mudded joints, elbows and tees (JETs)	Throughout within walls
	MSC	Fire Door	Boiler Room
Green Park Elementary	MSC	Cement asbestos board panels	1905 bldg roof soffits
	TSI	Boiler Insulation	Boiler Room
	TSI	Pipe Insulation	Throughout
	MSC	9x9 vinyl floor tile and Adhesive	Localized areas throughout under 12x vinyl floor tile or carpet
	MSC	12x12 vinyl floor tile and Adhesive	Throughout
	MSC	Cement asbestos board panels	West windows, second floor
	MSC	White gypsum wallboard system	Kitchen/gymnasium building addition
	MSC	White sink undercoat	Throughout
	MSC	Black sink undercoat	Throughout
	MSC	Tan with smears sheet vinyl with gray backing	3rd floor library
	MSC	Red paint on white/gray window glazing	Exterior
	MSC	Red paint on white/gray window putty	Exterior
Lincoln Alternative	MSC	White/tan window putty	Exterior gymnasium are, south area
	MSC	Yellow/white cobble stone pattern sheet vinyl beneath carpet	Portable building, throughout
	MSC	Gray soft window putty on metal windows	Portable building exterior
	MSC	Exhaust	Boiler room exhaust duct
	MSC	Fire doors	<i>Assumed to contain asbestos</i>
	MSC	Cement asbestos board Panels	Around northeast entryway
	TSI	Piping Insulation	Wall cavities
	MSC	9x9 vinyl floor tile	Throughout building B
	MSC	Silver paint associated with attic roofing	Attic, building A, higher elevation
	MSC	Black asphaltic built-up roofing	Attic, Building A, above classrooms
	MSC	Black residual asphaltic material on CMU	Attic, along north gymnasium wall
	Pioneer Middle School	SUR	Residual texturing on plaster walls and ceilings
SUR		Exterior spray-on walls	Throughout north building, north, south, west walls
MSC		Black soft window glazing	North modular building
MSC		Putty around exterior panels	North modular building
MSC		12x12 vinyl floor tile	North modular building, rooms 51&52
MSC		Black adhesive associated with 12x vinyl floor tile	North modular building, rooms 53&54
MSC		Built-up roofing	North modular building

This is a summary. The building AHERA management plan should be reviewed before impacting any building materials.

Walla Walla Public Schools
2020 Reinspection Asbestos Summary

Prospect Point Elementary	TSI	Mudded joints, elbows and tees (JETs)	Hot water tanks under sink Cement asbestos boardinets
	TSI	Pipe Insulation	Throughout
	MSC	Roofing	Assumed to be present in attic spaces of all buildings
Sharpstein Elementary	TSI	Vermiculite Insulation	In ceiling and between floors
	MSC	Felt paper between wood floor	Second & 3rd floors west 1906 bldg
	Msc	Built-up roofing	1898 and 1906 Portions of Bldg
Walla Walla Center for Children & Families (formerly Blue Ridge Elementary)	MSC	Adhesive associated non-ACM 12x12 vinyl floor tile	Throughout
	TSI	Mudded joints, elbows and tees (JETs)	Science, commons, academic, gym, music
	TSI	Fibrous paper on electric coil heaters	Science, commons, academic, gym, music
	MSC	2-ft by 4-ft lay-in ceiling tile	Commons Building, Gym, Academic north
	MSC	9x9 vinyl floor tile and adhesive	Science, commons, academic, gym, music
	MSC	Cement asbestos board welding station dividers	VoAg building
	MSC	Cementitious filler between CMU block and walls at HVAC duct penetrations	Science, commons, academic, gym, music
	MSC	12x12 vinyl floor tile	VoAg building
	MSC	Sink undercoating	VoAg, Science, Commons, Academic, Gym, Music
	MSC	Gold HVAC sealant	VoAg building
	MSC	Gray window glazing	VoAg building greenhouse
	MSC	Black window and door putty	VoAg building greenhouse
	MSC	Cream window and door putty	Science, commons, academic, gym, music
	MSC	Brown adhesive associated with 4-inch rubber floor base	Small gym
	MSC	Window units with ACM thin black sealant around window panes	Commons, academic, gym, music
Walla Walla High School	MSC	Tan/yellow CMU block expansion joint	Commons
	MSC	Roof sealant	VoAg, Commons, Gym, Music
	MSC	Silver roof tip coating	Commons
	MSC	Cement asbestos board wall paneling	Science
	MSC	Cement asbestos board chemical fume hoods	Science
	MSC	Cement asbestos board	Science
	MSC	Cement asbestos board	Ceiling
	MSC	Cement asbestos board	Ceiling
	SEATech	-	No asbestos containing materials are known to be present
	Transportation Building	-	No asbestos containing materials are known to be present
Maintenance Building	-	No asbestos containing materials are known to be present	

At the time of this summary (Fall 2020), Walla Walla High School and Pioneer Middle School were under construction. Lincoln High School is planned to start construction in summer 2021.

This is a summary. The building AHERA management plan should be reviewed before impacting any building materials.