



Request for Bids

City of Westminster Slope Mower

**The City of Westminster
56 West Main Street, Suite 1
Westminster, Maryland 21157
Purchaser: Lydia Colston**

Bids.SlopeMower@westgov.com

**RFB #21-11
October 6, 2020**

CITY OF WESTMINSTER
56 West Main Street, Suite 1
Westminster, Maryland 21157



TELEPHONE
Local (410) 848-9000
Baltimore Line (410) 876-1313
www.westminstermd.gov

Date: October 6, 2020
To: Firms Interested in Submitting a Bid
From: Lydia Colston, Director of Finance
Re: Request for Bids by the City of Westminster for Slope Mower

The Mayor and Common Council of Westminster (“the City”) requests bids (hereinafter, a “Bid” or “Proposal”) for a Slope Mower in accordance with the attached Contract documents. By submission of a Bid, the Bidder represents that it has the ability to comply with all requirements contained therein. The City reserves the right to reject any or all proposals or any portion thereof.

Sealed bids consisting of all required Bid forms should be submitted to Lydia Colston, Director of Finance, 56 West Main Street, Suite 1, Westminster, Maryland 21157, no later than 2:00 p.m. on Wednesday, October 28, 2020. Sealed Bids must be clearly marked “Slope Mower” on the outside of the envelope.

All blanks on each and every form submitted in connection with the Request for Bids must be filled in, and no change shall be made to the items described in the form. All Bids must be signed in ink by the Bidder, with signature in full. Bids must be good for ninety (90) days.

Bids will be publicly opened and read aloud at 2:15 p.m. on October 28, 2020. The bid opening will be held virtually and may be viewed at www.facebook.com/WestminsterMD.

This Request for Bids will be placed on the City website at:

<http://www.westminstermd.gov/bids.aspx>

Any bid addenda will be posted on the City website at <http://www.westminstermd.gov/bids.aspx>.

Prospective bidders who have questions regarding this Request for Bids should email their questions to Bids.SlopeMower@westgov.com. The closing time for submission of questions is 4:30 p.m. on Monday, October 19, 2020. All questions and the associated answers will be posted on the City website at <http://www.westminstermd.gov/bids.aspx>.

To receive notification that information regarding this Request for Bids has been posted to the City website, bidders are encouraged to register with the City by providing their firm name, name of firm representative, and email address for the firm’s point of contact to:

Bids.SlopeMower@westgov.com

REQUEST FOR BIDS

Slope Mower Purchase/Delivery/Training

October 6, 2020

Background

This bid is for the purchase of a slope mower for use by the City of Westminster Street Department. The Street Department is responsible for maintenance of several stormwater management facilities that have steep banks; the use of conventional mowers poses a safety hazard. Bid should meet or exceed the general requirements listed in this document.

Mower Specifications

Engine/Powertrain

- Engine shall be a minimum of 35 horsepower
- Engine shall have a pressurized lubrication system specifically designed for steep slopes
- Engine shall have a hydrostatic transmission or equivalent
- Engine shall be equipped with an electric starter

Weight/Dimensions

- Total weight of the mower, less options/accessories, shall not exceed 2,000 pounds
- Total width of the mower, less options/accessories, shall not exceed 90 inches

Cutting Deck

- Mower shall have a cutting deck width of at least 60 inches
- Cutting deck shall be manually adjustable from 2.5 inches to 6.5 inches
- Cutting deck shall be made of 7-gauge steel with ¼ inch steel reinforcement or equivalent
- Cutting deck shall be equipped with fixed blades
- Cutting deck will have the ability for adjustments in 0.25-inch increments

Operation

- Mower shall operate via a self-tensioning track drive system or equivalent
- Mower tracks shall be constructed of rubber molded over steel links with steel cords or equivalent
- Mower tracks shall be a minimum of 9 inches wide

Remote Control

- Remote Control shall be water resistant
- Range of operation on remote control shall be a minimum of 300 feet
- Remote control package shall include both an AC wall adapter and a 12-volt car adapter for charging
- Remote shall have a push button engine starter
- Remote control shall have an emergency stop switch
- Remote control shall have an ON/OFF switch for PTO operation
- Remote shall operate in all temperatures between -40°C and +85°C

Performance

- Mower shall operate on slopes up to 50°
- Mower shall operate on a zero turning radius in forward and backward directions on slopes up to 50°

Safety

- Mower shall be equipped with thrown-object chain guards or equivalent
- Mower shall be equipped with an oil-pressure monitoring system
- Mower shall be equipped with a rollover auto shutoff sensor
- Mower shall be equipped with an active LED 360° strobe light or equivalent
- Muffler shall be protected by a heat shield
- Mower shall be equipped with a parking brake

Service and Warranty

- Mower shall come with a two-year /400-hour manufacturer's warranty or equivalent
- Mower shall have parts and service availability within 50 miles of ZIP Code 21157

Training

- Bid pricing should include one training session for up to six employees on operation and maintenance of equipment
- If additional training sessions are requested by the City, include cost of such on Bid Pricing Sheet

Delivery

- Delivery to 105 Railroad Avenue, Westminster, MD 21157

CITY OF WESTMINSTER, MARYLAND

INSTRUCTIONS TO BIDDERS

1. BIDS:

Sealed Bids will only be accepted by the Mayor and Common Council of Westminster (“the City”) if submitted in accordance with these instructions, the General Conditions, and any other attached Bid documents.

2. RESERVATIONS:

a. The City reserves the right to waive formalities or technicalities in bids as the interests of the City may require.

b. The City may waive minor differences in specifications, provided these differences do not violate the intent of the specification or materially affect the operation for which the item is being acquired.

c. Bids which show omission, irregularity, alteration of forms, or additions not called for, and conditional or unconditional, unresponsive bids, or bids obviously unbalanced may be rejected.

d. The City reserves the right to award Contracts on a lump sum or an individual item basis, or such combination thereof as the interests of the City may require.

e. The City reserves the right to purchase additional like units at the same unit cost.

f. The City reserves the right to reject any and/or all bids; to accept a portion of a bid or bids only; to advertise for new proposals; to proceed to do the work otherwise; or to abandon the work, if in the City’s judgment, the City’s best interests will be served by doing so.

g. Any contract resulting from this solicitation will be awarded to the bidder who has submitted the proposal most advantageous to the City in its sole discretion, considering such things as the price and the bidder’s qualifications, experience and references, in addition to any other factors identified in the Scope of Work..

3. QUALIFICATIONS OF BIDDERS:

The City may make such investigation as it deems necessary to determine the ability of the Bidder to furnish the services and the Bidder shall furnish to the City all such information and data for this purpose that the City may request. The City reserves the right to reject any Bid if the evidence submitted by the Bidder or an investigation of such Bidder fails to satisfy the City that such Bidder is properly qualified to carry out the obligations of the Contract.

4. REQUIRED ATTACHMENTS TO BIDS:

Each Bid shall be accompanied by the following which are attached herewith:

- a. Bid Form
- b. Bid Pricing Sheet
- c. Equal Opportunity Employer Form
- d. Affidavit of Non-Collusion and Non-Conviction
- e. W-9 Form

5. ACCEPTANCE OR REJECTION OF BIDS; RESERVATIONS:

The City will accept or reject bids within ninety (90) days of the date set for opening bids. The City reserves the right to reject or accept any or all bids or portion thereof where such rejection or acceptance would, in the City's sole discretion, be in the best interest of the City, and further reserves the right to reduce or modify the scope of the Project in order to meet funding limits, budget, and scheduling constraints.

6. BID WITHDRAWALS:

Prior to the time of opening, Bids may be withdrawn only upon written request received from Bidder. No Bidder may withdraw its Bid for a period of ninety (90) days after the opening of Bids.

7. ADDENDA:

Any addenda issued after the Invitation to Bid and before the opening of Bids shall be covered in the proposal, and in closing the Contract they shall become a part thereof. Bidders will be required to submit a signed and dated copy of the addenda as acknowledgement of receipt.

8. SPECIFICATIONS:

Bidders must examine the specifications carefully. In case doubt shall arise as to the meaning or intent of anything shown in the specifications, inquiry shall be made of the City before the Bid is submitted. The submission of a Bid shall indicate that the Bidder thoroughly understands the terms of the Bid and the specifications.

9. TAXES:

The Contractor shall pay all sales, consumer, use, and other similar taxes required by applicable law to be paid with respect to the work performed or the materials or equipment furnished. The City of Westminster is exempt from the payment of such taxes with respect to items purchased directly.

10. BID FORMS:

A. The Bid Form and attachments are included in the Bid package. Bids shall be submitted on the attached forms and shall be filled out in full, in ink or by typewriter. If changes and erasures are made, such changes and erasers shall be clear and legible, and shall be initialed by the person signing the Bid Form. The Bid Form may provide for submission of a price or prices for one or more items, which may be lump sum Bids, alternate prices, or scheduled items resulting in a Bid on a unit of construction or a combination thereof, or other Bidding arrangements. Unless specifically called for, alternate Bids will not be considered.

Bids in which the prices obviously are unbalanced may be rejected. Unbalanced prices shall be interpreted to mean that the unit price for any items is such that it is unreasonable for that particular item when considered by itself and not considered in connection with the Bid submitted on any other item or items.

Bids shall be based on products, materials, and methods named in the Contract Documents.

The Bidder must detach the completed Bid Form and required attachments and submit them in a sealed, opaque envelope bearing the Bidder's name and address at the time and place indicated on the Invitation to Bid. Bids may be modified or withdrawn at any time prior to the opening of bids. Signing of Bids shall comply with instructions on the Bid Form.

B. The Bidder assumes full responsibility for timely delivery at location designated for receipt of Bids. Bids received after the designated time for the public bid opening will be returned to the Bidder unopened.

C. Bids will be publicly opened and read aloud at the time and place set forth in the Invitation to Bid. Only bid totals will be publicly read at the Bid Opening. Bidders and other interested parties may be present either in person or by representative. Unit prices will be made available after verification by the City. In case of discrepancy between prices in writing and in figures, the writing shall govern. In case of error in the extension of prices in the Bid, unit prices will govern.

11. EXECUTION OF THE CONTRACT:

Contracts for the acquisition of materials, equipment and/or supplies only, using no subcontractors and with no additional or adjunct services, shall consist of these Instructions to Bidders, a purchase order, which may not contain additional or conflicting contract terms, an insurance certificate, and nondiscrimination and non-collusion affidavits.

12. AFFIDAVIT OF NON-COLLUSION AND NON-CONVICTION:

Pursuant to § 16-311 of the State Finance and Procurement Article of the Annotated Code of Maryland, any person who has (1) been convicted of bribery, attempted bribery or conspiracy to bribe, under laws of any state or of the federal government; (2) been convicted under a State or federal law or statute of any offense enumerated in § 16-203 of this title; or (3) been found civilly liable under a State or federal antitrust statute as provided in § 16-203 of this Title 16 shall be disqualified from entering into a Contract with the Owner.

A Bidder shall complete and submit with its Bid the attached notarized Anti-Bribery Affidavit. The affiant shall also swear or affirm under the penalties of perjury that the Bidder has not been a party with other Bidders to any agreement to Bid a fixed or uniform price and shall also contain an affirmation that the Bidder shall not knowingly enter into a Contract with the City under which a person or business debarred or suspended under Title 16, Subtitle 3 will provide, directly or indirectly, supplies, services, architectural services, construction related services, leases of real property, or construction.

13. BID SUBMITTAL LIMIT:

A Bidder may submit only one Bid for each Contract. More than one Bid from an individual, firm or partnership, corporation, or association under the same or different names will not be considered, and will be considered grounds for disqualification of the Bids involved, and rejection of the Bids.

14. GRANT-FUNDED CONTRACTS:

The Contract may be funded, in whole or in part, using federal or State grant funds and may therefore be subject to conditions imposed by regulations of the governmental entity providing such funds. Such funding, if any, will be identified in the description of the Work or Services included with this Request for Bids. It is the Bidder's responsibility to determine the scope and requirements of, and to comply with, the terms of any regulations relating to or governing the use of such grant funds. Such regulations may under certain circumstances include, but are not limited to, payment of prevailing wage rates, the purchase of materials manufactured in the United States, the maintenance of specific records for specific periods of time, and/or approval of subcontracts, among other things.

15. SUBMISSIONS ARE PUBLIC INFORMATION:

The affidavit required by Section 12 of these Instructions to Bidders shall also indicate the Bidder's understanding that all documents, information, and data submitted in its Bid/Proposal shall be treated as public information unless otherwise indicated.

CITY OF WESTMINSTER, MARYLAND GENERAL CONDITIONS

GC 1. Disputes

In cases of disputes as to whether or not an item or service quoted or delivered meets the specifications, the decision of the City shall be final and binding on both parties.

GC 2. Failure to Deliver

In the event the Contractor fails to deliver the services and materials covered by the Contract and in accordance with the delivery terms stipulated in the Contract, then the City will have the right to purchase on the open market the services and/or materials covered in the Bid Proposal and shall have as damages the cost of obtaining such services and/or materials and any additional costs incurred by the City as a result thereof.

GC 3. Indemnification

The Contractor will be required to indemnify, defend, and hold the City harmless against any and all liability to any person or persons for or by any reason of any condition or malfunction of the materials used, and against any and all claims made or liability to any person or persons by reason of any act or omission or negligence of the Contractor or any of its agents, servants, or employees. This indemnification shall include reasonable attorney's fees incurred by the City in connection with such claim or liability.

GC 4. Inspection.

The City has the right to inspect and test all services and materials called for by the Contract, to the extent practicable at all times and places during the term of the Contract. The City shall perform inspections and tests in a manner that will not unduly delay the work. If any of the services and/or materials do not conform to Contract specifications, the City may require the Contractor to perform the service or again provide a replacement product in conformity with Contract specifications, at no increase in Contract amount.

BID FORM
RFB #21-11
SLOPE MOWER

The Bidder declares that it has carefully examined and understands the specifications and form of Contract; that it has made such careful examination as is necessary to become informed as to the character and extent of the work required; and that it agrees, if the proposal is accepted, to Contract with the City of Westminster, in the form of Contract hereto attached, to do the required work in the manner set forth in the specifications.

The undersigned acknowledges receipt of Addenda numbers _____ through _____, and this Bid reflects the modifications therein.

The Bidder proposes to furnish all materials and labor, requisite and proper, and to provide all necessary machinery, tools, apparatus, and means for performing the work, and the doing of all the above-mentioned work, in the manner set forth, described, and shown in the specifications and within the time shown on the proposal for the following lump sums and/or unit prices: See Attached Bid Pricing Sheet.

All work included in the specifications to make a complete and workable installation is to be paid for under the total prices Bid for the various items of work. **The absence from the Bid Form of specified bid items for any work included in the specifications means that the cost of any such work contemplated by the specifications must be included in the total price bid.**

The Bidder must sign here and the Bidder's address must be given. In the case of firms, the firm's name must be signed and subscribed to by at least one member. In the case of corporations, the corporate name must be signed by some authorized officer or agent thereof, who shall also subscribe its name and office. The seal of the corporation shall be affixed and duly attested by its secretary or other authorized officer.

Bidder, Firm, or Corporate Name

Address

By _____ (SEAL)
Bidder, Firm Member

Signature

ATTEST:

Title _____

Date _____

BID PRICING SHEET

Slope Mower/Training/Delivery

Total Base Bid Price \$ _____.

Total Base Bid Price Written in Words (Dollars and Cents)

Cost of Additional Equipment Training Sessions, if Requested by City:

\$ _____.

Bidder _____

Address _____

Phone _____

Fax _____

Signature _____

Date _____

Printed Name _____

CITY OF WESTMINSTER, MARYLAND

Equal Opportunity Employer

I HEREBY AFFIRM THAT THIS COMPANY DOES NOT DISCRIMINATE IN ANY MANNER AGAINST ANY EMPLOYEE OR APPLICANT FOR EMPLOYMENT BECAUSE OF AGE, RACE, NATIONAL ORIGIN OR ETHNICITY, SEX, PREGNANCY, GENDER IDENTITY, FAMILY STATUS, CREED OR RELIGION.

Bidder: _____
Type/Print Name of Firm

Address: _____

City/State: _____
Zip Code

By: _____
Signature of Person Authorized to Sign Bid

Type/Print Name and Title of Person
Authorized to Sign Bid

CITY OF WESTMINSTER, MARYLAND
AFFIDAVIT OF NON-COLLUSION AND NON-CONVICTION

The bidder represents, and it is a condition of the acceptance of this bid, that the bidder has not been a party with other bidders to any agreement to bid a fixed or uniform price or to manipulate the outcome of the competitive bidding process in any way. The bidder also represents that none of its officers, directors, partners, or employees who are directly involved in obtaining or performing contracts with any public bodies has:

- (1) been convicted of bribery, attempted bribery, or conspiracy to bribe, under the laws of any state or of the federal government;
- (2) been convicted under a State or federal law or statute of any offense enumerated in Md. Code Ann., State Fin. and Proc. §16-203; or
- (3) been found civilly liable under a State or federal antitrust statute as provided in Md. Code Ann., State Fin. and Proc., §16-203.

The Contractor warrants that it has not been debarred or suspended under Md. Code Ann., State Fin., and Proc., Title 16 Subtitle 3 and that it shall not knowingly enter into a contract with a public body under which a person or business debarred or suspended under Md. Code Ann., State Fin., and Proc., Title 16, Subtitle 3 will provide, directly or indirectly, supplies, services, architectural services, construction related services, leases of real property, or construction.

The Bidder/Offeror and/or any person signing on its behalf acknowledges that all documents, information and data submitted in its Bid/Proposal shall be treated as public information unless otherwise indicated.

ATTEST/WITNESS

Name of Bidder-Type/Print

_____ By:

Signature of Person Authorized to Sign

Name and Title of Signatory (Type or Print)

STATE OF _____

COUNTY OF _____, TO WIT:

On this ____ day of _____ 20 ____, before the undersigned officer, personally appeared _____, known to me or satisfactorily proven to be the person whose name is subscribed on the foregoing instrument for the purposes therein contained.

Notary Public

My Commission Expires: _____

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

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

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

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

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

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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

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

*Note: The grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

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

Protect yourself from suspicious emails or phishing schemes.

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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