

**KANAWHA COUNTY COMMISSION
407 VIRGINIA STREET, EAST
CHARLESTON, WEST VIRGINIA 25301
(304) 357-0115**

Request for Quotations

RE: Replace Thirteen Windows and Three Pairs of Doors in the Kanawha County Courthouse

MANDATORY PRE-BID: A Mandatory Pre-bid Conference will be held on Monday, May 9, 2016, at 10:00 a.m. in the Kanawha County Commission Purchasing Office, 407 Virginia Street, East, Third Floor, Room 229, Charleston, WV 25301. All interested bidders must be present and on time.

BID DUE DATE: Bids must be received on or before Monday, May 16, 2016, at 11:00 a.m. in the Kanawha County Commission Purchasing Office, 407 Virginia Street, East, Third Floor, Room 229, Charleston, WV 25301 (P.O. Box 3627, Charleston, WV 25336)

INSTRUCTIONS TO BIDDERS:

***PLEASE USE THIS FORM AS THE COVER SHEET FOR YOUR BID**

1. Bids must be received in a sealed envelope with the date and time of the bid opening on the outside of the envelope. Faxed or electronically submitted bids will not be accepted.
2. Bid must be F.O.B. Delivery Point, unless otherwise indicated in the bid.
3. All bids should be signed and in ink, showing all facts and the total amount of the bid.
4. The Kanawha County Commission reserves the right to accept or reject in part or in whole any bid submitted, whichever is in the best interest of the County.

ITEM	DESCRIPTION	AMOUNT
1	Replace 13 Windows in the Kanawha County Courthouse per the attached specifications	\$
2	Replace 3 Pairs of Doors in the Kanawha County Courthouse per the attached specifications	\$
TOTAL BID AMOUNT		\$
TOTAL WRITTEN BID AMOUNT: _____		Dollars

Vendor Name: _____

Address: _____

Telephone: _____ E-Mail Address: _____

WV Contractor's License # _____

Signature: _____ Date: _____

**REQUEST FOR QUOTATIONS
COUNTY COMMISSION OF KANAWHA COUNTY
CHARLESTON, WEST VIRGINIA**

ITEM: Replace Thirteen Windows and Three Pairs of Doors in the Kanawha County Courthouse

DATE: April 25, 2016

LOCATION: Kanawha County Commission
Kanawha County Courthouse
409 Virginia Street, East
Charleston, WV 25301

CONTACT:

<p><u>Questions Regarding Bid Submission:</u> <u>Specifications:</u> Jerie Whitehead Purchasing Director Kanawha County Commission 407 Virginia Street, East P.O. Box 3627 Charleston, WV 25301 Telephone (304) 357-0115 <u>jeriewhitehead@kanawha.us</u></p>	<p><u>Questions Regarding Bid</u> Steve Neddo Maintenance Supervisor Kanawha County Commission 407 Virginia Street, East Charleston, WV 25301 Telephone (304) 357-0220 <u>steveneddo@kanawha.us</u></p>
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The following Request for Quotations is intended to describe the need to replace thirteen windows and three pairs of doors located in the Kanawha County Courthouse and the details contained in this Request for Quotations are not designed to exclude any vendor from bidding, but are offered as a means of describing the needs of the Kanawha County Commission. Where brand names may be used, the words "or equal" are assumed to follow.

1. The Kanawha County Courthouse is listed on the National Register of Historical Places. Bids must be approved by the Kanawha County Commission prior to the commencement of work. All work must be in compliance with 36 CFR Part 800 – Protection of Historic Properties (incorporating amendments effective August 5, 2004). A copy will be provided at the Pre-Bid Conference. All work must also be in compliance with The

Secretary of the Interior's Standards for Rehabilitation. A copy will be provided at the Pre-Bid Conference.

2. Provide and install thirteen (13) windows located in the Kanawha County Commission Offices (Old Jail section of the building). Windows are to have painted aluminum frames and 1" annealed insulated glass.
3. Provide and install three (3) pairs of doors using the existing frames and automatic openers. Doors are to be bronze aluminum with 8" bottom rails and concealed exit devices. One pair to have EL panic to work with the existing automatic opener.
4. Work is to be performed so as not to disrupt the public's business. Courthouse hours are Monday through Friday 8:00 a.m. to 5:00 p.m.

REQUIREMENTS:

The Contractor is responsible for all required notification and permitting requirements concerning the project. Copies of all documents are to be forwarded to the Kanawha County Commission.

The Contractor shall be responsible for all damages to persons or property that may occur as a result of the Contractor's fault or negligence.

Contractor hereby indemnifies, holds and saves harmless the Kanawha County Commission, the State of West Virginia and the Federal Government free from any and all claims for damages sustained by the Contractor during performance of this contract, and hereby indemnifies the Kanawha County Commission, the State of West Virginia and the Federal Government against any claims arising from such work.

In the event the Kanawha County Commission, should be cited for a violation of any applicable State, Federal or local law, rule or regulation as a result of the Contractor's actions associated with the activities described herein, Contractor shall reimburse the Kanawha County Commission for all attorney's fees associated with the defense of same and also reimburse the Kanawha County Commission for any fines, penalties and other costs paid as a result of Contractor's actions.

PREVAILING WAGE RATES

State of West Virginia Prevailing Wage Rates, as established by the most recent publication of those rates, are required to be paid, for all work performed by the Contractor. A copy of the current Prevailing Wage Rates are available at www.wvsos.com. Contractor is to submit certified payroll records for the period included with each invoice. Payment of overtime, workers compensation and any other required coverage are the exclusive responsibility of the Contractor as required by Local, State and/or Federal Laws or Regulations.

INSPECTION OF WORK AND CORRECTION OF DEFECTS

All work under this contract shall be subject to inspection by the Federal Occupational Safety & Health Administration (OSHA), the Kanawha County Commission, the State of West Virginia and the City of Charleston Fire Department at all reasonable times. All such inspection(s) shall be performed in a manner as will not unduly delay the work.

Contractor warrants that the services and work are to be rendered and completed in a manner acceptable to the Kanawha County Commission and within the stated time. At any time during the performance of the work described or contemplated herein, the Kanawha County Commission may require the Contractor to remedy, by whatever means necessary, and at no additional cost to the Commission, any failure by the Contractor to comply with the Contractor's obligations to the

Commission and to those State, Federal and Local Regulatory agencies having jurisdiction over the activities associated with the scope of work defined herein or as may be amended and mutually agreed upon by both parties in the future.

DISPUTES AND ARBITRATION THEREOF

- A. If, at any time, a difference of opinion or dispute shall arise between the parties to this agreement with respect to any right or obligation arising under this agreement, the question in dispute, if it cannot be settled between the parties themselves, may be referred to arbitrators consisting of three competent and disinterested persons, one of which persons shall be selected by the Owner, one by the Contractor, and the third by the two arbitrators thus chosen by the Owner and Contractor. The party desiring that any matter be submitted to arbitration shall give written notice thereof to the other party, stating therein the specific point or points in dispute and naming the person selected by said party as an arbitrator, and it shall be the duty of the other party, within fifteen days after receiving such notice, to agree in writing to submit the dispute to arbitration and to name an arbitrator. If the party upon whom such notice is served fails to respond thereto with such fifteen day period, then such failure shall be deemed a refusal by such party to agree to submit the dispute to arbitration and civil action may be filed in the Circuit Court of Kanawha County, West Virginia, for the purpose of resolving the dispute. In the event such other party does agree in writing to submit to arbitration but fails to name an arbitrator, the party desiring arbitration may apply to the Judge of the Circuit Court of Kanawha County, West Virginia, to appoint such arbitrator. Likewise, in the event of the failure of the arbitrators thus named to agree upon the third arbitrator within twenty days after notification of their appointment, then the third arbitrator may be named by such Judge upon application of either party hereto, and such Judge is empowered to name such arbitrator. The arbitrators thus chosen shall give to the parties to any dispute written notice of time and place of hearing and at the time and place appointed shall proceed with the hearing, unless, for some good cause of which the arbitrators, or a majority of them, shall be the sole judge, it shall be postponed until some later date within a reasonable time. The discussion of the board of arbitrators thus constituted, or a majority of the persons composing the same, shall be made in writing and a copy thereof delivered to each of the said parties. Payment of the expenses of such arbitration, including the fees of the arbitrators, shall be as directed by the board of arbitration, or a majority thereof.
- B. If the parties hereto expressly agree to submit any dispute to arbitration as herein provided then, and in such event, the decision rendered by the arbitrators shall be binding upon the parties and shall be specifically enforceable. If the parties do not agree, in writing, to submit such dispute to arbitration, the party requesting such arbitration may file a civil action in the Circuit Court of Kanawha County for the purpose of resolving such dispute; however, a request for arbitration shall not be a prerequisite to filing a civil action to settle any such dispute.
- C. Where the parties have submitted any question to arbitration as herein provided, the award of arbitrators shall be final and conclusive upon said parties with reference to the question so submitted a judgment may be entered upon it in accordance with the provisions of Article 10, Chapter 55 of the Code of West Virginia, 1931, as amended.

COMPLIANCE WITH LAWS

The Contractor shall complete such action as is required to become fully informed of all State and Federal laws and local ordinances and regulations in any manner affecting those engaged or employed in the work, or the materials used in the work, or in any way affecting the conduct of the work. The Contractor shall, at all times, observe and comply with and shall cause all the Contractor's agents and employees to observe and comply with, all such existing and future laws, ordinances, regulations orders and decrees. The Contractor shall further protect and indemnify the Kanawha County Commission from any claim or liability arising from or based on the violation of any such law, ordinance, regulation, order or decree, whether by the Contractor or the Contractor's employees.

STANDARDS OF QUALITY AND CODES:

All work must conform to all rules and regulations of all governmental authorities and agencies having jurisdiction over the project, including, but not limited to:

1. Federal Occupational Safety & Health Administration Regulations (OSHA)
2. WV Department of Environmental Protection
3. WV Bureau of Public Health
4. WV State Fire Marshall
5. WV Department of Labor

For the Owner's Record, Contractor is to submit copies of permits, licenses, certifications, inspection reports, releases, notices, receipts for fee payments, correspondence and records established in conjunction with compliance with standards and regulations bearing upon performance of work.

CONTRACT WORK HOURS AND SAFETY STANDARDS

Work is required to be performed without disrupting the public's business. The Contract Work Hours and Safety Standards Act requires overtime pay for laborers and mechanics at a rate of one and one-half times the basic rate of pay for hours worked on covered contracts in excess of 40 hours in a workweek. This Act also requires the assessment of liquidated damages at the rate of \$10 per day for each day that each laborer and mechanic worked without payment of the required overtime compensation. The Act has no job site limitations.

EQUAL OPPORTUNITY REQUIREMENTS

Title V of the Civil Rights Act of 1964 provides that no person shall be excluded from participation, denied program benefits or subjected to discrimination on the basis of race, color, or national origin.

Section 3 of the HUD Act of 1968, as amended, provides that to the greatest extent feasible, opportunities for training and employment shall be given to lower-income residents of the project area and that contracts for work to be performed be awarded to business firms located in or owned in substantial part by persons residing in the project area.

Section 109 of the HUD Act of 1974, as amended, provides that no person shall be excluded from participation (including employment), denied program benefits or subjected to discrimination on the basis of race, color, national origin, or sex under any program or activity funded under Title I of the HUD Act of 1974, as amended.

Executive Order 11246, as amended, provides that no persons shall be discriminated against, on the basis of race, color, religion, sex, or national origin in any phase of employment.

Executive Order 11625 provides that grantees establish affirmative action programs for minority business enterprise utilization. Contractors are required to utilize maximum efforts to realize goals set forth in such programs.

WORKERS' COMPENSATION

Contractor shall provide worker's compensation coverage for all Contractors' employees. Written documentation that Contractor's workers compensation premiums are current is required to be submitted by successful Contractor prior to commencement of work.

LIABILITY INSURANCE

Contractor is to provide liability insurance coverage for all vehicles and equipment of Contractor. Proof of a minimum one million dollar per occurrence general liability insurance policy with the Kanawha County Commission named as additional insured is to be submitted by successful bidder prior to commencement of work.

The following documents are to be submitted with the bid documents and are considered a part of the contract document:

1. Bid Bond in the amount of five percent (5%) of the total project in the form of a Cashier's Check or Bid Bond
2. Signed and dated bid document

The following documents are to be submitted by the successful bidder prior to commencement of work and are considered a part of the contract document:

1. Copy of a current West Virginia Contractor's License
2. Proof of a minimum one million dollar per occurrence general liability insurance policy with the Kanawha County Commission named as additional insured
3. Proof of a current Workers' Compensation Insurance policy.
4. Name, address and telephone number of three commercial references where contractor has installed windows & doors. Please provide installation dates.
5. Complete and have on file Kanawha County Commission Vendor Registration Form, "No Debt Affidavit" and Internal Revenue Service Form W-9.
6. No bid shall be withdrawn for a period of ninety days after the time of the bid opening without the consent of the owner.
7. Rejection of Bids: The Kanawha County Commission reserves the right to reject any and/or all bids, in whole or in part, and to waive any informality in bidding.

VENDOR REGISTRATION & DISCLOSURE STATEMENT
KANAWHA COUNTY COMMISSION, P.O. BOX 3627, CHARLESTON, WEST VIRGINIA 25336

TELEPHONE (304) 357-0115 FAX (304) 357-0595

1. Legal Name of Individual, Company or Corporation: _____
 Physical Address: _____
 Mailing Address: _____
 Telephone: _____ Fax: _____
 Email Address: _____

2. **ACCOUNTS RECEIVABLE ADDRESS:** _____

3. Federal Employment Identification Number (FEIN) or Social Security Number (SSN), Individual Taxpayer Identification number (ITIN) or Adoptive Identification Number (ATIN) _____ FEIN ____ SSN ____ ITIN ____ ATIN ____

4. Vendor Tax Classification: Individual ____ Sole Proprietor ____ Partnership ____ Limited Liability Company (LLC) ____ Corporation ____
 Board Member ____ Trust ____ Estate ____ Government ____ Medical Corp ____ Attorney Corp ____ Non-Profit Organization ____

5. ★If the Vendor is an **individual**, indicate below "INDIVIDUAL" his name and residence address; if he has associates or partners sharing in his business, indicate "ASSOCIATE" or "PARTNER", their names and residence addresses.
 ★If the Vendor is a **firm**, indicate below each "MEMBER", "PARTNER", or "ASSOCIATE" of the firm, their names and residence addresses.
 ★If the Vendor is a **corporation**, indicate below the "PRESIDENT", "SECRETARY", "TREASURER", and "GENERAL MANAGER" of the corporation, their names and residence address; and the names and residences of any stockholders of the corporation owning or holding more than ten percent of the capital stock thereof. Attach another sheet if additional space is needed.

POSITION	NAME	ADDRESS (STREET & NUMBER), CITY & STATE
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

6. Is the vendor acting as an agent for some other individual, firm or corporation? ____ Yes ____ No If yes, attach a statement of the principal authorizing such representation.
7. What is the latest Dun & Bradstreet Rating for the vendor? _____
8. What is the vendor's net worth? _____
9. List one or more banking institutions to serve as references for the vendor: _____
10. List the State in which the Company was incorporated and the date of the incorporation: _____
11. List the general classification of the products and/or services offered by the Vendor: _____

12. Has the vendor or those owning a controlling interest of the Vendor or those serving as managers or officers of the Vendor done business within the preceding ten years under a different name or a different form of business organization? ____ Yes ____ No If yes, list the names and form of business organization under which such business was conducted: _____
13. If those owning a controlling interest of the Vendor or those serving as the managers or officers of the Vendor own at least ten percent of the capital stock of another corporation, list the name and state of incorporation of such corporations: _____
14. The above named vendor practices equal employment opportunities and is in compliance with the Immigration Reform and Control Act.

As authorized agent of the vendor named herein, I do solemnly swear that the above information is true and complete.

Authorized Agent of Vendor (Print Name)

Authorized Agent (Signature)

Title

Date

*****ATTENTION VENDORS*****

***Have you registered for the Kanawha County Commission Automatic Vendor E-Mail Notification System for bid specifications?
Register by visiting our website @ www.kanawha.us/purchasing/rfpalerts***

STATE OF WEST VIRGINIA
Purchasing Division

PURCHASING AFFIDAVIT

MANDATE: Under W. Va. Code §5A-3-10a, no contract or renewal of any contract may be awarded by the state or any of its political subdivisions to any vendor or prospective vendor when the vendor or prospective vendor or a related party to the vendor or prospective vendor is a debtor and: (1) the debt owed is an amount greater than one thousand dollars in the aggregate; or (2) the debtor is in employer default.

EXCEPTION: The prohibition listed above does not apply where a vendor has contested any tax administered pursuant to chapter eleven of the W. Va. Code, workers' compensation premium, permit fee or environmental fee or assessment and the matter has not become final or where the vendor has entered into a payment plan or agreement and the vendor is not in default of any of the provisions of such plan or agreement.

DEFINITIONS:

"Debt" means any assessment, premium, penalty, fine, tax or other amount of money owed to the state or any of its political subdivisions because of a judgment, fine, permit violation, license assessment, defaulted workers' compensation premium, penalty or other assessment presently delinquent or due and required to be paid to the state or any of its political subdivisions, including any interest or additional penalties accrued thereon.

"Employer default" means having an outstanding balance or liability to the old fund or to the uninsured employers' fund or being in policy default, as defined in W. Va. Code § 23-2c-2, failure to maintain mandatory workers' compensation coverage, or failure to fully meet its obligations as a workers' compensation self-insured employer. An employer is not in employer default if it has entered into a repayment agreement with the Insurance Commissioner and remains in compliance with the obligations under the repayment agreement.

"Related party" means a party, whether an individual, corporation, partnership, association, limited liability company or any other form or business association or other entity whatsoever, related to any vendor by blood, marriage, ownership or contract through which the party has a relationship of ownership or other interest with the vendor so that the party will actually or by effect receive or control a portion of the benefit, profit or other consideration from performance of a vendor contract with the party receiving an amount that meets or exceeds five percent of the total contract amount.

AFFIRMATION: By signing this form, the vendor's authorized signer affirms and acknowledges under penalty of law for false swearing (*W. Va. Code §61-5-3*) that neither vendor nor any related party owe a debt as defined above and that neither vendor nor any related party are in employer default as defined above, unless the debt or employer default is permitted under the exception above.

WITNESS THE FOLLOWING SIGNATURE:

Vendor's Name: _____

Authorized Signature: _____ Date: _____

State of _____

County of _____, to-wit:

Taken, subscribed, and sworn to before me this ____ day of _____, 20__.

My Commission expires _____, 20__.

AFFIX SEAL HERE

NOTARY PUBLIC _____

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.

Social security number																					
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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.

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 ¹
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ¹

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 ¹
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.

² 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

Identify 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.