



Kanawha County Sheriff's Office-Tax Division

409 Virginia Street, East-Room 120
Charleston, WV 25301

REQUEST FOR PROPOSAL

**Installation, Maintenance, Service and Supplies for Mailroom Equipment
and
Mail Piece Services**

16-RFP-MAILEQP

April 4, 2016

Kanawha Count Sheriff's Office-Tax Division
409 Virginia Street, East-Room 120
Charleston, WV25301

Kanawha County Commission
407 Virginia Street, East-Third Floor
Charleston, WV 25301

-REQUEST FOR PROPOSAL-

Re: MAILROOM EQUIPMENT Date: April 4, 2016
ID: 16-RFP-MAILEQP Fiscal Year: 2015-2016

Mandatory Pre-Proposal Conference: A Mandatory Pre-Proposal Conference will be held on Monday, April 25, 2016 at 10:00AM in the Kanawha County Commission Courtroom located at 409 Virginia Street, East (Old Courthouse). Anyone interested in submitting a proposal **must** be in attendance.

Bid Opening: Proposals must be received on or before **Monday, May 2, 2016, at 2:00PM EST in the Kanawha County Commission Purchasing Office located at 407 Virginia Street, East, 3rd Floor, Room 229, Charleston, WV 25301 (PO Box 3627, Charleston, WV 25336)**

~USE THIS FORM AS YOUR COVERPAGE FOR YOUR PROPOSAL~

1. Proposals must be received in a sealed envelope with the date and time of time of the bid opening clearly marked on the outside of the envelope.
2. Proposals must be signed in ink, showing all facts and the total amount of the bid (if pertinent)
3. The Sheriff and the County Commission reserve the right to accept or reject, in part or in whole, any bid submitted, whichever is in the best interest of the County.

Item No.	Quantity	Description	
1	N/A	Installation, Maintenance, Service and Supplies - Mailroom Equipment	
2	N/A	Mail piece services	

To the Sheriff of Kanawha County and the Kanawha County Commission: The undersigned on behalf of the entity, firm, company, partnership, or other legal entity listed below offers on its behalf to the Sheriff of Kanawha County and the Kanawha County Commission a proposal that contains all terms, conditions, specifications and amendments reflected in the Request for Proposal issued by the Sheriff and Kanawha County Commission. Any exception to the terms contained in this Request for Proposal must be specifically indicated in writing and are subject to the approval of the Sheriff prior to acceptance. The signature below certifies that you read and understand the RFP and agree to comply with the requirements, terms and conditions contained in this Request for Proposal issued by the Sheriff of Kanawha County and the Kanawha County Commission.

Vendor Name: _____ Authorized Signature: _____
Address: _____ Title: _____
Telephone & E-mail: _____ Date: _____

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SAMPLE FORMS:

- Form No. 1 Annual Tax Statement (double sided)
- Form No. 2 Business Certified mail piece
- Form No. 3 Delinquent Real Estate Certified Notice
- Form No. 4 Sample Homestead Delinquency Reminder Letter
- Form No. 5 Sample Paid Tax Receipt

Appendix I – Vendor Registration Form

Appendix II – Competitive Bidding Statement

Kanawha County Sheriff's Office-Tax Division
Kanawha County Commission-Purchasing Division



-REQUEST FOR PROPOSAL-
MAILROOM
EQUIPMENT/SERVICES



SECTION I. – GENERAL INFORMATION

1.0 OVERVIEW

The Sheriff's Tax Division maintains mailroom equipment consisting of a high-speed printer, folder/inserter, and mail piece metering machine capable of printing, folding, inserting, and metering a total of over 200,000 tax statements within a 10-day period. The tax statement mailing is the largest job we have, and it is performed once a year at the end of June/beginning of July. We also print bulk certified mail totaling between 20-25,000 pieces in September and October of each year. In addition, the mailroom equipment is utilized for preparing daily tax receipts, and mailings for other elected offices of the County each day.

Current equipment specifications are based on performing the tax statement mailing in-house. The second part of this RFP is to solicit bids for outsourcing this annual mailing to see if it is economically cost effective, and if so, to lower our specifications for mail piece throughput and then purchase equipment based on the remaining in-house needs.

1.1 INQUIRIES

All inquiries/requests for information regarding this RFP shall be directed in writing or via e-mail to the address/e-mail below:

H. Allen Bleigh, II CPA, Chief Tax Deputy
Kanawha County Sheriff's Office-Tax Division
409 Virginia Street East, Room 120
Charleston, WV 25301

-Or-

allenbleigh@kanawhasheriff.us

Any correspondence related to this *Request For Proposal* must refer to the appropriate ID given on the cover page of this document [16-RFP-MAILEQP].

1.2 AMENDMENT OF PROPOSAL

If it becomes necessary to amend, clarify, or otherwise modify the original Proposal as issued on Monday, April 4, 2016, all participants in the mandatory Pre-Proposal Conference will be notified of any changes in

writing. Receipt of said amendment may be acknowledged by signing, dating and returning a copy of the amended cover page, or by return e-mail if the amendment is received via e-mail.

1.3 TIMELINE (All times shown in Eastern Standard Time-EST)

RFP issue date	Monday, April 4, 2016	8:00AM
Legal Publication	Monday, April 11 th and 18 th	
Mandatory Pre-Proposal Conference	Monday, April 25, 2016	10:00AM
Deadline for submission of questions	Wednesday, April 27, 2016	12:00PM-Noon
Response to questions completed	Thursday, April 28, 2016	4:00PM
Deadline to submit Proposal	Monday, May 2, 2016	2:00PM
Evaluation completed	Friday, May 6, 2016	12:00PM-Noon
County Commission Meeting	TBD	5:00PM
Contract Award	TBD	

**This timeline is subject to change due to scheduling conflicts or other extenuating circumstances. We reserve the right to amend the schedule, and to notify all parties who attend the mandatory Pre-Proposal Conference, in writing, of any changes in the timeline.*

1.4 MANDATORY PRE-PROPOSAL CONFERENCE

This conference will be held in the County Commission Courtroom on Monday, April 25, 2016 at 10:00AM. The Courtroom is located on the first floor of the old Courthouse, 409 Virginia Street, East, Charleston, WV 25301. If you intend to bid on this proposal, a representative of your institution **must be present** at this meeting. The representative should be someone knowledgeable about the equipment/services provided by your organization in order to ask/answer questions during this meeting. Failure to send a representative to this meeting will disqualify any institution from being considered during the evaluation process. In the event material changes in the RFP are required as a result of this meeting, we will disseminate appropriate information to qualifying institutions regarding the modifications.

1.5 COMMUNICATION

In an effort to reduce any chance of miscommunication respondents must designate one (1) person to whom all future correspondence regarding this RFP may be sent. Contact information will be exchanged during the mandatory meeting. You are specifically instructed **NOT** to contact any elected official or government employees for meetings, conferences or technical discussions related to this RFP other than the contact provided below. Unauthorized contact with elected officials or government personnel may result in the rejection of the vendor's bid. All communications with the Government regarding this RFP should be directed to:

H. Allen Bleigh, II CPA, Chief Tax Deputy
Kanawha County Sheriff's Office-Tax Division
409 Virginia Street East, Room 120
Charleston, WV 25301
allenbleigh@kanawhasheriff.us
[304-357-0290](tel:304-357-0290)

1.6 **WITHDRAWAL OF PROPOSAL**

All proposals may be withdrawn or modified prior to the submission deadline date-Monday, May 2, 2016. Withdrawal or modification of a bid shall be done in writing and signed by the institution's representative, and must be received prior to 2:00PM, Monday, May 2, 2016. Facsimile or email transmissions are not acceptable forms of communication for this purpose. Your written notice of "No Bid" or a modification of an existing bid must be sent to the following address:

Physical Address (For overnight delivery):

Kanawha County Commission Purchasing Office
407 Virginia Street, East, 3rd Floor, Room 229
Charleston, WV25301

Mailing Address:

Kanawha County Commission Purchasing Office
P O Box 3627
Charleston, WV 25336

1.7 **PREPARATION COSTS**

All costs incurred in the preparation and presentation of a response to this RFP shall be the sole responsibility of the responding institution. Neither the Sheriff nor the County Commission assumes any financial liability for any costs incurred as a result of responding to this RFP.

1.8 **PUBLIC RECORD**

All documents received by the Sheriff and/or Kanawha County will be held in confidence until a contract has been awarded, or termination of the original Proposal-whichever occurs first. Once a contract has been awarded, or the Proposal terminated, all documentation directed to the Sheriff or Kanawha County will become the property of the Sheriff and the Kanawha County Commission. As such, these documents will be subject to the Freedom of Information Act.

1.9 **TERMS OF CONTRACT**

Any contract awarded as a result of this RFP will be based upon a term of one-year (twelve months), with renewable options for three additional one-year (twelve month) periods. Contract renewal must be evidenced in writing on or before the renewal date. The vendor will be responsible for preparing and completing the renewal option document. If the original contract expires before a renewal option is signed, the contract as stated will continue to act as the guiding document. The Sheriff and/or the vendor may terminate the existing contract in writing by delivering said written notice of termination to the other party in the contract thirty (30) days prior to the anticipated cancellation date. If no renewal option is prepared and signed, and neither party terminates the contract, both parties agree that the contract will continue as written with no modification until the next anniversary/available renewal period.

1.10 **CONTRACT NEGOTIATION**

The Sheriff reserves the right to negotiate with the vendor during the renewal period option(s). Vendors must specify which components of their proposal are subject to annual price changes that may occur upon renewal, and provide projected changes that are likely to occur during the

three-year renewal period. If projections are not feasible at this time, the vendor must provide a description of the methodology used to determine the changes in contract pricing. Any changes to the original contract must be made in writing, and must be made part of the renewal option documentation.

1.11 PROPOSAL EVALUATION

The proposals will be evaluated by the Chief Tax Deputy. The evaluation process will consider, but not be limited to the following:

- a. Does the proposal in question provide a complete response to the requirements of the RFP?
- b. Does the equipment proposed by the vendor provide the necessary configurations, capabilities and features required/requested in the RFP?
- c. Will the vendor provide the best service to the Sheriff and County?
- d. Cost-How do the products/services offered compare to each other?

Once all submission have been reviewed, the Chief Tax Deputy will make a recommendation to the Sheriff and County Commission, and the final decision to approve any agreement will be made by the County Commission during a public meeting of the County Commission. Notice of the meeting will be provided to all who attend the mandatory pre-bid conference.

1.12 RIGHT OF RESERVATION

Notwithstanding any other provision of this Request For Proposal, the Sheriff of Kanawha County, and the Kanawha County Commission expressly reserves the right to:

- a. Waive any immaterial defect or informality; or,
- b. Reject any or all proposals, or portions thereof; or,
- c. Reissue a Request For Proposal; or
- d. Unless the vendor states otherwise, the Sheriff reserves the right to award by individual line item, by group of line items, or as a whole, whichever is deemed most advantageous to the Sheriff and County. If the vendor's offer is an "all or nothing" offer, it must be so indicated on the offer sheet.

1.13 VENDOR REGISTRATION/PAYMENT OF AD VALOREM TAXES

It is the policy of this County that all vendors or potential vendors must be registered with the Kanawha County Purchasing Division. The appropriate form has been included with this RFP and is listed as Appendix I – Vendor Registration Form. If you are not a registered vendor, or if you are unsure about your status, please complete the form and submit it along with your response. In addition, we will refuse to conduct business with any entity that owes delinquent ad valorem taxes to this County. If you are unsure about your tax status, please contact the Kanawha County Sheriff's Tax Office at 304-357-0025 to review your account(s).

SECTION II. – SCOPE OF SERVICES

2.0 OVERVIEW

There are a total of six (6) elected offices that utilize the mailroom equipment in some capacity. The Sheriff's Tax Division is the main user and point of contact for service and maintenance related issues. Equipment specifications are limited to our space restrictions. All of the

products requested in this RFP (i.e.-printer, folder/inserter, and mail meter) must fit in a room that has usable space roughly equivalent to 12'x20'. Presently there is no access to 220V outlets in this room, so you will need to specify any special power requirements that your equipment may need to function. The main purpose of the mandatory pre-bid conference is to ensure everyone views our current configuration and understands the restrictions of our space.

In order to better understand our needs, the following table depicts our major jobs, the quantity of mail piece throughput, and the time frame involved in the process:

Job	No. of pieces	Preparatory time	Deadline
Annual tax statements	200,000	10 days	July 15 th
Assr.-Personal Prop. mailing	2,000	1 day (meter only)	July, early Aug.
Business Certifieds	3-4,000	5 days	September 15 th
Delin. Real prop Certifieds	15,000	5 days	Mid-October
Co Clerk-Notice to Redeem	5,000	5 days	December
Notice to Redeem-Certified	5,000	5 days	December
Assr-Buiness Assessment Letter	10,000	2-3 days	Mid-December
Assr.-10% Notice –real property	10,000	2 days	January 15 th
Delin. Homestead Reminders	1,000	1 day	Mid-June
Miscellaneous	<=2,500	Daily	N/A

2.1 INDIVIDUAL JOB DESCRIPTIONS

2.1.1 ANNUAL TAX STATEMENTS

The annual tax statement mailing consists of a colorized 8 ½ x 11 double-sided, three-part form that is inserted into a standard #10 window envelope along with a #9 return envelope. A sample of the tax statement is provided in the "Forms" Section at the end of this document, and is listed as Form #1.

The Tax Office receives an electronic upload file from the County Assessor as early as mid-May and sometimes as late as the beginning of June. This file is then processed by our Tax System vendor and uploaded to our network. Once the file is in our network we can generate an ASCII file for statement preparation that must then be parsed to extract statements that are mailed to escrow agents and large volume taxpayers. Currently we utilize the services of a third party vendor to parse the file and prepare it for mailing.

The statement file is sent to our Planet Press server and merged with our tax statement form, and we use this software to print our statements in-house. We work roughly 24 hours a day for ten (10) days to print, fold, insert, stuff, and meter approximately 195,000 tax statements. All statements must be ready and sent to the Post Office no later than July 15th of each year.

2.1.2 BUSINESS CERTIFIEDS

State law requires the Sheriff to mail a notice of delinquency to each business in the county who has not paid their current year personal property tax by September 15th of each year. A copy of this form is included in the Forms section of this document as Form #2.

This certified is a one-sided, colorized, 8 ½ x 11 form. We utilize the e-return feature for signature verification, and we scan in any returned pieces into our document imaging software. Similar to the tax statement process there is a digital file produced by our tax system that we then process through Planet Press to create our letter. Each letter is inserted into a special envelope that has the green "Certified" notice pre-printed on the envelope. From file creation to end mail piece ready for delivery to the Post Office we allocate about five business days. We print roughly 5,000 letters on average each year, and we are required to have the mailing done no later than September 15th.

2.1.3 DELINQUENT REAL PROPERTY CERTIFIEDS

State law requires the Sheriff to mail a notice of delinquency to each taxpayer in the county who has not paid their real estate taxes 30-days prior to the start of the annual Sheriff's tax lien sale. The actual date varies by year based upon calendar movement, but it generally occurs in mid-October. A copy of this form is included in the Forms section of this document as Form #3.

This certified is similar to the business certified only the language is modified in relation to this matter. The volume is a bit higher between 13,000 to 15,000 letters. This mailing must be sent to the post office no later than 30-days prior to the start of the Sheriff's sale in November. We also utilize the "electronic-return receipt" feature for this certified mailing, and we scan in any returns like we do for the business certified mailing.

2.1.4 COUNTY CLERK-NOTICES TO REDEEM

Each year, the County Clerk must mail notices on behalf of tax lien purchasers. One copy is mailed as regular first-class mail, and a second copy is sent via certified mail. Letters are prepared using an Access database. The certified mailing is done by the County Clerk using a stand alone program, the Sheriff provides a standard letter, and the Clerk prepares the certified piece for mailing, then the piece is metered for delivery to the Post Office. The number of pieces varies by year, but on average there are approximately 5,000 letters that must be sent using both forms of mailing.

2.1.5 ASSESSOR'S BUSINESS LETTER

This is a multi-piece mailing with return envelope that the Assessor sends to all businesses in the county. There is no specific statutory deadline, but the mailing usually takes place in mid-December and it normally has around 10,000 recipients.

2.1.6 ASSESSOR'S 10% NOTICE

The Assessor is required to send notice to anyone in the county whose taxes have increased 10% or more from the prior year. The total number of pieces varies based upon the required stipulation for mailing-an increase of 10% or more in tax resulting from an increased assessment. On average, the Assessor mailed 10,000 pieces during the past several years. This is a simple one-page letter.

2.1.7 HOMESTEAD DELINQUENCY REMINDER

Every year the Tax Office mails reminder notices to all unpaid current year real estate taxpayers who have a homestead exemption. This is a courtesy notice, so there is no official deadline, but notice is usually sent to correspond with the annual lien sale and provide taxpayers with sufficient notice to pay the amount due prior to any enforcement action against their unpaid real estate tax. This is a one-page letter and usually does not exceed 1,000 pieces.

2.1.8 MISCELLANEOUS USES

In addition to the above referenced major uses, the intended equipment must also produce daily tax receipts. The daily volume is cyclical with the heaviest productivity being generated around the first-half discount (September 1st) and second-half discount (March 1st). The one-page receipt volume may be as high as 2,500 pieces daily to almost none during waning periods of collections. There may be other small mailings that take place for various offices of the county, but all of the major uses have been individually defined.

**PART I – ITEM NO. 1: INSTALLATION, MAINTENANCE, SERVICE, AND SUPPLIES-MAILROOM EQUIPMENT
SECTION III. – EQUIPMENT OVERVIEW AND EXPECTATIONS**

3.0 SUMMARY OF EXISTING EQUIPMENT

We currently utilize a Pitney Bowes DI950 folder/inserter, a Pitney Bowes Connect+ 3000 mail meter, and a RISO Comcolor 7050 that is capable of generating 150 pages per minute. It is also capable of printing in color and it does not use heat to set the ink which means the output paper is better suited for submission to the folder/inserter direct from the printer. The combination of equipment can print, fold, insert a one-page form with return envelope, and meter said mail piece running two consecutive 8/9 hour periods (roughly 16 to 18 hours per day) for 10 ten days. The total output during this period is approximately 200,000 mail pieces.

3.1 EQUIPMENT REQUIREMENTS

All proposed equipment must meet or exceed the production level reflected in Section 3.0 above.

3.2 EQUIPMENT/PROJECT DELIVERABLES

- New, not remanufactured or refurbished equipment;
- Maintenance agreement, including preventative maintenance;

- Training for Sheriff's/County office staff
- Response time for maintenance calls (by a certified technician) of four (4) hours or less during normal hours of operation (8:00am-5:00PM)-Provide explanation of how you will respond within required timeframe (i.e.-phone call, site visit, etc.);
- Response time of two (2) hours or less during the tax statement processing period, June 25th through July 14th; Explain how you will respond within required timeframe;
- All equipment must meet current requirements of the US Postal Service, with the capability of accepting hardware/software/firmware modifications to accept future requirements;
- Must be capable of accepting a multi-user, multi-account system that will allow for entry of project specifications to perform repeatable jobs and account for postage use for each account separately;
- Timely preventive maintenance schedule/contract;
- Provide guidance, technical expertise and assistance in regard to United States Postal Service regulations, mail piece design, and current and future regulations;
- Quarterly review of equipment performance with vendor representative and Sheriff's Office staff to provide input/feedback on the account- who is responsible for equipment failure?
- Guarantee equipment install/operation, and staff training by June 15, 2016.

3.3 EXPECTATIONS

The vendor/successful bidder is expected to provide quality equipment, superior maintenance and expert advice relating to mail piece production and postal requirements. The goal should be to develop a value added relationship that results in the continuous preservation of the most comprehensive, efficient and cost-effective equipment possible.

The vendor will be responsible for all costs related to the pick-up and delivery of any equipment to the appropriate location upon expiration or termination of the agreement. The county cannot commit an appropriation of funds beyond a twelve (12) month period of time. A normal contract of this type will contain an appropriation clause that contains language specific to a twelve-month commitment renewable for additional periods without reissuance of an RFP for a defined period of time, equivalent the length of the lease.

If the vendor intends to contract with a third-party to perform any service of any type, you must include the County and Sheriff in any such agreement as a third party beneficiary with rights to enforce the agreement without joinder of the vendor/successful bidder, which must be in a form acceptable to the County and Sheriff.

PART II – ITEM NO. 2: MAIL PIECE SERVICES

SECTION IV-MAIL PIECE SERVICE (OUTSOURCE TAX STATEMENT PRINTING/MAILING)

4.0 GENERAL STATEMENT

Item No. 2 is a separate quote, and is mutually exclusive to Item No. 1. You may bid on one or both, but different vendors may be chosen for each item. The intent of Item No. 2 is to determine if outsourcing the tax statement mailing is cost-effective and if so can we reduce the required equipment specifications with the intent of lowering costs.

4.1 SERVICE/PROJECT OVERVIEW

As previously mentioned, the Sheriff's Tax Office is responsible for generating and mailing tax statements each year. Due to control issues and the cost-effectiveness of utilizing in-house equipment/labor, we have not sought to outsource the printing and mailing of tax statements.

We would like to solicit services to generate, pre-sort, and mail our annual tax statements. Our county annually produces approximately 195,000 individual tax statements. Due to technical and logistical limitations we mail each statement individually, and during the past two years we did not attempt to pre-sort the mailing. State law does require that statements be sent as first-class mail. There is no prohibition against sorting or parsing the list to update the address, combine statements for the same individual at the same address, and/or pre-sorting the mail to reduce overall costs.

4.2 SERVICE/PROJECT DELIVERABLES

- Accept an ASCII file containing tax statement information and utilize said digital content to verify proper mailing addresses, generate a prescribed tax statement based on the file, pre-sort and barcode the final mail piece and guarantee delivery of the same to the USPS on July 14th of each year;
- Written agreement specifying the timeline necessary to meet project goals and objectives and specifying penalties for failure to meet these goals;
- Provide technical services necessary to meet project goals and objectives;
- Post-mailing process review of undeliverable addresses and evaluate means of improving deliverability; and
- Generate a quote that reduces the cost of providing this service to a per-piece cost: such that we can easily calculate the overall service cost as product of the total number of statements times the per-piece cost.

4.2.1 DIGITAL FILE USED FOR TAX STATEMENT PROCESSING

A copy of the digital file used to generate tax statements for the 2015 tax year will be provided with this RFP. If you do not receive this file you can contact Sarah Chapman, IT Administrator-KCSO Tax Division at sarahchapman@kanawhasheriff.us for a copy of the same.

SECTION V – RFP INFORMATION

5.0 CLARIFICATIONS REGARDING THIS RFP

The County and/or Sheriff has the right to modify and make any clarifications to this RFP and will post such modifications or changes on the County's website at www.kanawha.us under the Purchasing directory. A copy of any changes to this RFP will also be provided to anyone who attends the mandatory pre-bid conference.

5.1 **RESPONSE CONTENT/FORMAT**

Proposals must include the RFP Cover page provided as page two of this document, signed and completed as requested. Your proposal should be divided into a response for Item No. 1 and a separate response for Item No. 2. You do not have to bid on both items. If you are only providing a response for one item and not the other please indicate your decision for "No Bid." Other required information is as follows:

ITEM NO. 1-

- Provide a technical proposal including pertinent information relating to the proposed equipment/service including the method used to account for multiple users and postage accounts;
- Provide costs for a three (3), four (4), and five (5) year lease agreement, or other arrangement if available, also note any option to purchase, if any at the end of the lease term. Also, provide information relating to who is responsible for property tax, if any on the leased equipment;
- Proposed implementation plan and timeline for the same;
- Any required resources expected of the County/Sheriff in order to implement the equipment/service;
- List of key account members/points of contact including phone numbers, email, etc.;
- List of like organizations that utilize the equipment being proposed in addition to at least one organization that we may use as a reference and/or potential site visit if necessary;
- List of any proposed sub-contractors and their purpose;
- A description of how our account will be serviced, and the location of the office responsible for our service;
- Information relating to the training location and schedule, limit on the number of users you can/will train, and cost if any related to the training;
- List any optional features/capabilities or suggestions that would improve the functionality of our operations, in addition to it's cost if any;
- Explain your warranty/guarantee policy on the proposed equipment, any additional expenses related to warranty, and who handles any potential claim;
- Provide a summary feature list for each product proposed, including but not necessarily limited to: feeder capacity, output per hour-productivity speed, output tray capacity, cost per page (printer ink), total number of inserts/sheet capacity per piece, when did the proposed equipment become available to the market, how many units are in service currently, how many technicians are certified to work on the piece of equipment and where are they located;

- List the consumable supplies for each proposed piece of equipment (if any), its cost, and the quantity/estimated life expectancy, etc. for each item; and
- Do you have a customer satisfaction policy, and if so please provide details about this policy?

ITEM NO. 2-

- Provide a cost proposal that will allow the Sheriff's Tax Office to submit a digital file to the vendor for the purpose of having the vendor verify address information, print, insert, pre-sort, and mail the annual tax statements;
- Develop a proposed implementation plan and timeline for the same;
- List requirements/resources expected from the Sheriff in order to implement the service;
- Explain how the vendor will provide operation guidance and advice in order to provide the most cost effective solution and compliance with postal regulations.
- Provide a sample contract that includes penalties for failure to meet the required mailing deadline of July 14th.

5.2 RFP SUBMISSION INSTRUCTIONS

You must submit four (4) hardcopies of your proposal, in addition to any attachments related to your proposal. All submissions must be sent directly to:

Physical Address (For overnight delivery):

Attn: Jerie Whitehead, Purchasing Director
 Kanawha County Commission Purchasing Office
 407 Virginia Street, East, 3rd Floor, Room 229
 Charleston, WV 25301

Mailing Address:

Attn: Jerie Whitehead, Purchasing Director
 Kanawha County Commission Purchasing Office
 P O Box 3627
 Charleston, WV 25336

All submission must be received in Purchasing no later than MONDAY, MAY 2, 2016 at 2:00pm.

5.3 SUPPLEMENTAL FORMS

The County Commission requires all vendors to complete the attached (Appendix I) "Vendor Registration Form." You must also sign the Competitive Bidding Statement included in Appendix II.

FINIS

APPENDIX II – COMPETITIVE BIDDING STATEMENT

By signature below, the Offeror certifies that:

- a. The submission of their offer did not involve collusion or anti-competitive practices;
- b. The Offeror has not given, offered to give, nor intends to give any economic opportunity, future employment, gift, loan, gratuity, special discount, trip, favor, or service to a public servant in connection with the submitted offer;
- c. The Offeror acknowledges that failure to sign this document, or signing it with a false pretense shall void the submitted offer or any resulting contracts, and the Offeror may be barred from future competitive bidding with the Sheriff's Office/County.

Name of Company

Signature of Representative/Title

Date

KANAWHA COUNTY STATEMENT OF TAXES DUE

PROPERTY TYPE	ACCOUNT NO.	YEAR	TICKET NO.	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
REAL	06026061	2015	8	1.122800	2	89460	69460	389.95

PROPERTY DESCRIPTION
 2-14/100A SURF PT LT 4 R C
 SHAMBLIN PART BIG SANDY

HOMESTEAD EXEMPTION

**TAX USAGE FOR DISTRICT
01-BIG SANDY**

STATE	3.47
COUNTY CURRENT	198.66
COUNTY EXCESS	84.60
SCHOOL CURRENT	269.51
SCHOOL EXCESS I	209.21
SCHOOL BOND	
MUNICIPAL CURRENT	
MUNICIPAL EXCESS	
Other Total	14.45

ABBOTT LECTA LIFE (NEW OWNER)
 40 ABBOTT DR
 CLENDENIN WV 25045

MAP/PARCEL: 6 0056 0000 0000

RETAIN THIS SECTION FOR YOUR RECORDS

PAYMENT SCHEDULE - SECOND HALF / FULL YEAR

NAME	ACCOUNT NO.	YEAR	TICKET NO.	
ABBOTT LECTA J	06026061	2015	8	

IF PAID BY:	2ND HALF	FULL YEAR	DISTRICT	PROPERTY TYPE
MARCH 1, 2016	380.20	787.70	01-BIG SANDY	REAL
MARCH 31, 2016	389.95	797.45		
APRIL 1, 2016	389.95	800.37		
APRIL 30, 2016	392.87	803.29		

**FIRST HALF PAYMENTS CANNOT BE MADE AFTER APRIL 1ST.
THE TOTAL DUE MUST BE PAID AFTER THIS DATE.**

IF TOTAL DUE IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED

PLEASE REVIEW THIS STATEMENT CAREFULLY.
 You are responsible for any change of address, and subsequent notice of such change to the Sheriff and Assessor. Make sure that the address shown on this statement is correct. If your address has changed, please make the necessary corrections on the space provided on the reverse of this document.

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

MAP/PARCEL: 6 0056 0000 0000

PAYMENT SCHEDULE - FIRST HALF / FULL YEAR

NAME	ACCOUNT NO.	YEAR	TICKET NO.	
ABBOTT LECTA J	06026061	2015	8	

IF PAID BY:	1ST HALF	FULL YEAR	DISTRICT	PROPERTY TYPE
SEPTEMBER 1, 2015	380.20	760.40	01-BIG SANDY	REAL
SEPTEMBER 30, 2015	389.95	770.15		
OCTOBER 31, 2015	392.87	773.07		
NOVEMBER 30, 2015	395.80	776.00		
DECEMBER 31, 2015	398.72	778.92		
JANUARY 31, 2016	401.65	781.85		
FEBRUARY 28, 2016	404.57	784.77		
MARCH 1, 2016	407.50	787.70		
MARCH 31, 2016	407.50	797.45		

PLEASE REVIEW THIS STATEMENT CAREFULLY.
 You are responsible for any change of address, and subsequent notice of such change to the Sheriff and Assessor. Make sure that the address shown on this statement is correct. If your address has changed, please make the necessary corrections on the space provided on the reverse of this document.

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES.

PLEASE CIRCLE THE AMOUNT PAID

**TO AVOID INTEREST CHARGES
PAY THE 1ST HALF BEFORE SEPTEMBER 1
AND THE 2ND HALF BY MARCH 1**

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

MAP/PARCEL: 6 0056 0000 0000

**VISIT US ON THE WEB: www.kanawhasheriff.us
Pay by phone: 1-800-428-2937**

PAYMENT LOCATIONS: You may pay taxes at the following Kanawha County Sheriffs Office Locations:

Kanawha County Courthouse - Room 120 (304) 357-0210

Elkview Detachment: (304) 965-7075

Cross Lanes Detachment: (304) 776-7565

Chelyan Detachment: (304) 595-6470

Sissonville Detachment: (304) 984-0006

St. Albans Detachment: (304) 722-4912

ASSESSMENT: This statement is for taxes assessed on the property that you owned on July 1 of the preceding year. Taxes on property that you own this July will be billed next year. If you believe there is any discrepancy in the assessed value or classification of your property, you should contact the Kanawha County Assessor's Office at (304) 357-0250.

CLASSIFICATION OF PROPERTY: The classification of your property significantly affects the amount of taxes that you pay. For the purpose of levies, property is classified as follows:

Class II: All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants;

Class III: All real and personal property situated outside municipalities, exclusive of Class II;

Class IV: All real and personal property situated inside municipalities, exclusive of Class II.

DISCOUNT: Taxpayers receive 2 1/2 percent discount on the first half installment if paid on or before September 1. This discount is also applied to the second half installment if paid on or before the following March 1. Postmarks are observed as time of payment.

DELINQUENCIES: The first half installment becomes delinquent if not paid before October 1. The second half installment becomes delinquent if not paid before the following April 1. Taxes remaining unpaid on April 30 will be subject to publication. If publication occurs, additional fees will be charged. Delinquent real estate taxes are subjected to the Sheriff's Tax Lien Sale if not redeemed before the date of the sale.

Businesses with Delinquent taxes will not be able to renew business license until the taxes are paid.

INTEREST: If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum shall be added from the date they become delinquent until they become paid.

PAYMENTS MADE BY MAIL SHOULD BE SENT TO THE ADDRESS LISTED BELOW.

**Please make checks payable to: Kanawha County Sheriff
Please do not remit dog tax payments to the Sheriff. Dog taxes must be paid to the Assessor.**

PLEASE INDICATE ANY ADDRESS CHANGE BELOW.

KANAWHA COUNTY SHERIFF'S OFFICE
TAX DIVISION
409 VIRGINIA ST E RM 120
CHARLESTON, WV 25301-2595



PLEASE REVIEW THIS STATEMENT CAREFULLY:

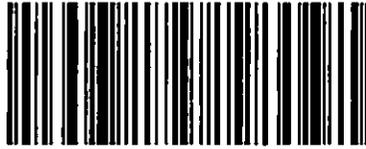
If you feel that there is an error with the assessment of your property, please contact the County Assessor's office immediately. You can contact them by calling 304-357-0250, or via e-mail at assessor@kanawha.us. W. Va. Code §11-3-27 imposes strict deadlines for correcting errors.

PLEASE INDICATE ANY ADDRESS CHANGE BELOW.

KANAWHA COUNTY SHERIFF'S OFFICE
TAX DIVISION
409 VIRGINIA ST E RM 120
CHARLESTON, WV 25301-2595



KANAWHA COUNTY SHERIFF
TAX DIVISION
409 VIRGINIA ST E RM 120
CHARLESTON, WV 25301-2595



7196 9003 1051 0316 7256

ELECTRONIC RETURN RECEIPT REQUESTED

A & RO CONTRACTOR CORPORATION
PO BOX 73
EVA, TN 38333-0073

NOTICE OF DELINQUENCY REAL ESTATE TAXES

Dear Taxpayer:

This is to notify you that West Virginia law requires the county sheriff to sell, at auction, tax liens on any land for which taxes are delinquent. This sale will commence at the Kanawha County Courthouse on Monday, November 16, 2015 beginning at 9:00am and will continue each day until 4:00pm, until all property has been offered for sale. Accordingly, the tax lien on your real estate will be sold at auction unless payment is made prior to such sale. You may avoid such action by immediately remitting the total amount as stated in the payment schedule below. **BEGINNING FRIDAY, OCTOBER 30, 2015 PAYMENT MUST BE MADE BY CASH, MONEY ORDER, OR CASHIER'S CHECK. IN ORDER TO AVOID THIS SALE, PAYMENT MUST BE RECEIVED IN THE SHERIFF'S TAX OFFICE BY THE CLOSE OF BUSINESS ON FRIDAY, NOVEMBER 13, 2015.** The last day to pay by credit card for 2014 real estate is **Friday, November 06, 2015.** (Do not send cash through the mail.) If you have questions about delinquent real estate taxes, please call the sheriff's tax office at (304) 357-0210.

All detachments will be closed during the sale.

Thank you,
Kanawha County Sheriff's Tax Office

KANAWHA COUNTY SHERIFF'S OFFICE

CERTIFIED NOTICE

CERTIFIED NUMBER

7196 9003 1051 0316 7256

<u>TAX YR</u>	<u>TICKET NO.</u>	<u>PERSON CHARGED WITH TAXES</u>
2014	35172	A & RO CONTRACTOR CORPORATIO



PROPERTY DESCRIPTION
LT 46 HUMPHREYS ADN
GLOVER 503

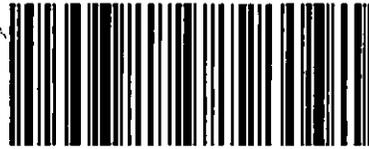
MAP REF: 12 14 0102 0000 0000

Amount due if redeemed before sale

In October: 1,781.00
In November: 1,792.97

MAKE PAYMENT TO:
KANAWHA COUNTY SHERIFF
409 VIRGINIA ST., E. ROOM 120
CHARLESTON, WV 25301

KANAWHA COUNTY SHERIFF
TAX DIVISION
409 VIRGINIA ST E RM 120
CHARLESTON, WV 25301-2595



7196 9003 1051 0316 7256

ELECTRONIC RETURN RECEIPT REQUESTED

A & RO CONTRACTOR CORPORATION
PO BOX 73
EVA, TN 38333-0073

NOTICE OF DELINQUENCY REAL ESTATE TAXES

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All detachments will be closed during the sale.

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Kanawha County Sheriff's Tax Office

KANAWHA COUNTY SHERIFF'S OFFICE

CERTIFIED NOTICE

CERTIFIED NUMBER

7196 9003 1051 0316 7256

<u>TAX YR</u>	<u>TICKET NO.</u>	<u>PERSON CHARGED WITH TAXES</u>
2014	35172	A & RO CONTRACTOR CORPORATIO



PROPERTY DESCRIPTION
LT 46 HUMPHREYS ADN
GLOVER 503

MAP REF: 12 14 0102 0000 0000

Amount due if redeemed before sale

In October: 1,781.00
In November: 1,792.97

**MAKE PAYMENT TO:
KANAWHA COUNTY SHERIFF
409 VIRGINIA ST., E. ROOM 120
CHARLESTON, WV 25301**

KANAWHA COUNTY SHERIFF'S OFFICE

Treasurer

Jonathan D. Rutherford
Sheriff



H. Allen Bleigh, II, CPA
Chief Tax Deputy

DYE JACK R &
PO BOX 1064
GLENDEEN WV 25045

June 16, 2015

Re: 2014 Real Property Tax Delinquency Reminder
Tax Account #06007858; Ticket # 1586

Dear Taxpayer:

You are receiving this letter because your account is tagged with a Homestead Exemption. We are providing this courtesy reminder in the event you did not realize you owed taxes for 2014 or you forgot to pay the second-half tax. Please remember that the Homestead Exemption only covers the first \$20,000 of assessed value. Any assessment over this value is taxable.

The 2014 tax due on the above referenced parcel is \$296.85. This amount is only valid until June 30, 2015. Interest accrues monthly on any unpaid delinquent tax. If you cannot pay before June 30, 2015, you may contact our office by calling (304) 357-0210 to determine the correct amount due. Please note that additional fees will be added in October for mailing of certified delinquent notices as required by law.

Also, each November, the Sheriff is required to conduct an annual sale by auction of all delinquent real property tax liens. Therefore, if this delinquent account is not paid prior to the date of sale, the underlying tax lien will be sold at auction to the highest bidder. To avoid sale, you must pay the total amount of tax due no later than Friday, November 13, 2015 at 5:00 PM.

Sincerely,

Jonathan D. Rutherford
Sheriff/Ex-Officio Treasurer

**KANAWHA COUNTY
RECEIPT FOR TAXES AND FEES PAID**



**KANAWHA COUNTY SHERIFF'S OFFICE
TAX DIVISION
409 VIRGINIA ST E RM 120
CHARLESTON, WV 25301-2595**

**BEIRNE JAMES M &
JOYCE KAY
P O BOX 706
CLENDENIN, WV 25045**

COUNTY		TAX YEAR	TICKET NO.
KANAWHA		2005	150
DISTRICT			ACCOUNT NO.
01-BIG SANDY			07490930
RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION
1.199400	2	69720	49720
			TOTAL 1/2 YEAR
			298.18
LESS 2 1/2% DISCOUNT			7.45
PLUS 9% INTEREST PER ANNUM			11.18
ADVERTISING AND RECEIPT FEES			.00
AMOUNT COLLECTED			600.09
PAYMENT FOR			
FULL YEAR PAYMENT REAL PROPERTY PAID: 02/01/2006			DEPUTY SCC

DUPLICATE

DESCRIPTION
79/100A BELOW QUEEN SHOALS

PLEASE EXAMINE YOUR RECEIPT CAREFULLY AND BE SURE IT COVERS ALL REAL ESTATE OR PERSONAL PROPERTY.

ASSESSMENT: This statement is for taxes assessed on the property that you owned on July 1 of the preceding year. Taxes on property that you own this July 1 will be billed next year. If you believe there is any discrepancy in the assessed value or classification of your property, you should contact the Kanawha County Assessor's Office at (304) 357-0250.

CLASSIFICATION OF PROPERTY: The classification of your property significantly affects the amount of taxes that you pay. For the purpose of levies, property is classified as follows:

Class I: All tangible personal property employed exclusively in agriculture, including horticulture and grazing; All products of agriculture (including livestock) while owned by the producer; All notes, bonds, bills and accounts receivable, stocks and any other intangible personal property;

Class II: All property owned, used and occupied by the owner exclusively for residential purposes; All farms, including land used horticulture and grazing, occupied and cultivated by their owners or bona fide tenants;

Class III: All real and personal property situated outside municipalities, exclusive of Classes I and II;

Class IV: All real and personal property situated inside municipalities, exclusive of Classes I and II;

DISCOUNT: Taxpayers receive 2 1/2 percent discount on the first half installment if paid on or before September 1. This discount is also applied to the second half installment if paid on or before the following March 1. Postmarks are observed as time of payment.

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Elkview Detachment: (304) 965-7075

Cross Lanes Detachment: (304) 776-7565

Chelyan Detachment: (304) 595-6470

Sissonville Detachment: (304) 984-0006

St. Albans Detachment: (304) 722-4912

PAYMENTS MADE BY MAIL SHOULD BE MAILED TO THE ADDRESS ON THE FRONT OF THIS STATEMENT.

Please do not remit dog tax payments to the Sheriff. Dog taxes must be paid to the Assessor.

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																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> </tr> </table>													<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> </tr> </table>												
or																									
Employer identification number																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"> </td> </tr> </table>																									

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:
- 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
 - 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
 - I am a U.S. citizen or other U.S. person (defined below); and
 - 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 ▶	Data ▶
------------------	----------------------------	--------

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:
- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 - Certify that you are not subject to backup withholding, or
 - 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
 - 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 \$800 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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.