

NAUGATUCK, CONNECTICUT

Contract No. 21-08
Tires & Service

CONTRACT DOCUMENTS

PREPARED BY THE
BOROUGH OF NAUGATUCK
Department of Public Works



INVITATION TO BID

Borough of Naugatuck Contract 21-08 Tires & Service

The Borough of Naugatuck seeks Bids to Purchase Tires & Service for the period of July 1, 2021 thru June 30, 2022.

Bids must be received on or before **Monday May 24, 2021 at 11:00 a.m.** Bids/RFQ's will be opened at the Borough of Naugatuck, Town Hall, Purchasing Office (located in the basement), 229 Church Street, Naugatuck, CT 06770 and read aloud via Zoom due to COVID-19.

Please follow link below to access scheduled bid opening.

Time: May 24, 2021 11:00 AM Eastern Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/94217690108?pwd=SkV1NUdVdm5UdUZpS08rUXY5TzBkdz09>

Meeting ID: 942 1769 0108

Passcode: 292143

Dial by your location

+1 646 518 9805 US (New York)

Find your local number: <https://zoom.us/u/aeft81lf9>

The Borough of Naugatuck reserves the right to waive any informalities or to reject any or all bids.

No Bidder may withdraw his bid within (90) days after the actual date of the opening thereof.

The Borough of Naugatuck is an affirmative action/equal opportunity employer MBE's, WBE's and SBE's are encouraged to apply.

60 - 1.4 - Equal opportunity clause:

(a) Government contracts. Except as otherwise provided, each contracting agency shall include the following equal opportunity clause contained in section 202 of the order in each of its Government contracts (and modifications thereof if not included in the original contract): During the performance of this contract, the contractor agrees as follows: (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

(2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, or national origin.

(3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

(4) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

(5) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(6) In the event of the contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(7) the contractor will include the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

SECTION A

INFORMATION FOR BIDDERS

Borough of Naugatuck

1. Engagement of the Contractor

The Borough of Naugatuck requests that sealed bids be submitted to supply new and recapped tires and to provide/perform all service to include repairs and road calls as needed, for the fiscal year from **July 1, 2021 through June 30, 2022, inclusive**.

2. Scope of Services

All price structuring for tires (new & recaps), must be held as stated through June 30, 2022 regardless of size and/or quantity requested. **THE VENDOR IS RESPONSIBLE FOR DISPOSAL OF OLD TIRES WHEN REPLACED.**

Vendor must be able to supply both tires and service at the Public Works Department's request. VENDOR MUST BE CAPABLE OF SUPPLYING 24 HOUR SERVICE for on and off road vehicles and equipment to include calcium filled tires. Vendor shall be available in off business hours, holidays, weekends and during inclement weather conditions. The Public Works Dept. will determine tire needs to include service, purchases and time schedules as needed.

Vendor shall state in manufacturer's brand column, in each and every space, tire brand which they are offering. Allowance will be made for minor deviations from the specifications in such items where standards differ from manufacturer to manufacturer, provided that said deviation(s) does not diminish the intended function and/or intent of the specification.

Upon delivery, all invoices must state total cost for service provided, to include any and all discount amounts, if applicable.

Pick-up and delivery of recaps will be at no charge and mandatory. Freight for new tires will be at no charge and delivery shall be free of charge.

Vendor shall submit a complete listing of tire repair and service prices, to include 24-hour road service, and said pricing shall hold the same for period July 1, 2021 through June 30, 2022.

Please direct any and all questions to: John Paige / Garage Foreman
Naugatuck Public Works Dept.
246 Rubber Avenue, Naugatuck, CT 06770
Tel: (203) 720-7070

3. Terms and Conditions

This document, its terms and conditions and any claims arising there from, shall be governed by Connecticut law. The Contractor shall comply with all applicable law, ordinances, and codes of the State of Connecticut and the Borough of Naugatuck and shall commit no trespass on any private property in performing services under this document.

The parties agree that they waive a trial by jury as to any and all claims, cause of action or disputes arising out of this document or services to be provided pursuant to this document.

Notwithstanding any such claim, dispute, or legal action, the Contractor shall continue to perform services under this document in a timely manner, unless otherwise directed by the Borough of Naugatuck.

4. Subcontracting and Assignability

None of the services covered by this document shall be subcontracted without the prior written approval of the Borough of Naugatuck for the acts and omissions of its contractors, and of persons either directly or indirectly employed by Contractor, as it is for the acts and omissions of persons directly employed by Contractor. The Borough of Naugatuck may, before making payment on the document require either an affidavit from the Contractor that all subcontractors and material men have been paid or may require waiver of mechanics' liens from any and all subcontractors and material men.

The Contractor shall not assign any interest in this document, and shall not transfer any interest in the same (whether by assignment or notation) without the prior written approval of the Borough of Naugatuck; provided, however, that claims for money due or to become due the Contractor from the Borough of Naugatuck under this document may be assigned to a bank, trust company, or other financial institution, or to a Trustee in Bankruptcy, without such approval. Notice of any such assignment or transfer shall be furnished promptly to the Borough of Naugatuck.

The Borough of Naugatuck may, from time to time, request changes in the scope of services of the Contractor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Contractor's compensation which are mutually agreed upon by and between the Borough of Naugatuck and the Contractor, shall be incorporated in written amendments executed by both parties to this document.

5. Termination of Contract

If, through any cause, the Contractor shall fail to fulfill, in a timely and proper manner, his obligations under this document, or if the Contractor shall violate any of the covenants, agreements, or stipulations of this document by giving written notice to the Contractor of termination and specifying the effective date thereof, at least five (5) days before the effective date of such termination. In the event of such termination all records prepared by the Contractor under this document shall, at the option of the Borough of Naugatuck, become its property.

6. Preparation of Proposals

The Proposal must be made upon the forms contained herein. The blank spaces in the Proposals must be filled in correctly where indicated. The Bidder must state, both in words and in numerals, written or printed in ink, the prices for which he proposes to do each Item of the work contemplated. In case of discrepancy between the words and the numerals, the words shall govern. Ditto marks are not considered writing, or printing, and shall not be used. The Bidder shall sign his Proposal correctly. If an individual makes the Proposal, his name and post office address must be shown. If made by a firm, partnership, or corporation, the Proposal must be signed by an official of the firm, partnership, or corporation authorized to sign contracts, and must show the post office address of the firm, partnership, or corporation.

Bids will be accepted until 11:00 am May 24, 2021. All bids must be submitted and enclosed in envelopes (outer and inner) both of which shall be sealed. The following should be printed on each envelope: **"Name of the Bidder, Bid Title, Bid Number, Closing Date & Closing Time"**.

Qualifications/Proposals/Bids should be mailed or delivered to:

Town Hall/Purchasing Agent
Borough of Naugatuck
229 Church St.
Naugatuck CT, 06770

Late submissions will not be accepted.

7. Irregular Proposals

The Borough of Naugatuck reserves the right to reject any proposals if they show any omission, alteration of form, additions not called for, conditional bids, or irregularities of any kind.

8. Withdrawal of Proposals

If a Bidder wishes to withdraw his Proposal, he may do so before the time fixed for the opening of bids by communicating his purpose to the office of the Purchasing Agent. Upon such notice, the Proposal will be handed to the vendor/contractor unopened.

9. Sales Tax

The Borough of Naugatuck is exempt from Sales Tax and will furnish the successful Bidder a completed sales tax exemption form. Such taxes should not be included in the bid.

10. Compliance with Federal and State Regulations

The Contractor shall be responsible for full compliance with any Federal and/or State laws, regulations and standards, as applicable to any project fully or partially funded by State and/or Federal funding agency. This project is funded, in part, by the State and Federal government.

11. Right to Reject

The Borough reserves the right to reject any or all proposals or to accept any bid, should it deem it to be in the best interest of the Borough.

12. Insurance Requirements & Agreement (see next page)

BOROUGH OF NAUGATUCK: INSURANCE AGREEMENT

1. Indemnification and Insurance

_____ ('The Contractor') shall indemnify, defend and hold harmless the Borough of Naugatuck, its officials, officers, employees and designees caused in whole or in part to the fullest extent permitted by law from and against any and all claims, suits, actions, obligations, liabilities, damages, losses or injury (including the resulting death of a person), penalties, and expenses (including reasonable attorneys' fees) to the extent arising out of the performance of this Agreement or due to the Contractor's negligence or willful misconduct or omissions of the Contractor or its employees, agents, subcontractors or representatives.

Prior to the commencement of the work, and until final completion and acceptance of the work, the Contractor shall procure and maintain the following types of insurance and maintain all insurance coverage for the life of the contract, from an insurance company or companies with an A.M. Best Rating of A- (IX) or better. Such insurance will protect and indemnify the Borough of Naugatuck from all claims which may arise out of or result from the Contractor's obligations under this agreement, whether caused by the contractor or by a subcontractor or any person or entity directly or indirectly employed by the Contractor or by anyone for whose acts said Contractor may be liable.

- A. *Workers Compensation*: The Contractor shall provide workers compensation and employer's liability insurance that complies with the regulations of the State of Connecticut with limits no less than \$100,000 each accident by bodily injury; \$100,000 each accident by disease and a policy limit of \$500,000. Such policy shall contain a 'waiver of our right to recover from other endorsement'.
- B. *Commercial General Liability Insurance*: The Contractor shall provide commercial general liability insurance policy that includes products, operations and completed operations as follows: Bodily injury & property damage with an occurrence limit of \$1,000,000: Personal & advertising injury limit of \$1,000,000 per occurrence: General aggregate limit of \$2,000,000 (other than products and completed operations): Products and completed operations aggregate limit of \$2,000,000. The policy shall name the Borough of Naugatuck as an additional insured on an ongoing basis. In addition,
 - Such policy will be provided on an occurrence basis and will be primary and shall not contribute in any way to any insurance or self-insured retention carried by the additional insured.
 - Such policy shall contain a broad form contractual liability endorsement or similar wording within the policy form.
 - Such policy shall contain a waiver of subrogation in favor to the Borough of Naugatuck.
 - Such policy shall include coverage for the Contractor's sub-contractors, or any person or entity directly or indirectly employed by said Contractor or by anyone for whose acts said Contractor may be liable.
- C. *Commercial Automobile Insurance*: The Contractor shall provide commercial automobile insurance for any owned autos (symbol 1 or equivalent) in the amount of \$1,000,000 each accident covering bodily injury and property damage on a combined single limit. Such coverage shall also include hired and non-owned automobile coverage.
- D. *Umbrella Liability Insurance*: The Contractor shall provide commercial umbrella liability with limits no less than \$1,000,000 each occurrence and \$1,000,000 in the aggregate which shall be following form, without restriction or limitation, providing coverage over items (A), (B), (C), as noted above on a primary and non-contributory basis.

Prior to the issuing of any notice to proceed by the Borough of Naugatuck, the Contractor shall furnish the Borough of Naugatuck with Certificates of Insurance evidencing such insurance as set forth above. Said

policies shall not be cancelled or permitted to lapse until final completion and approval of the performance of the work until ten (10) days after the Borough of Naugatuck has received written notice, by certified or registered mail, that the cancellation or change of such policy is contemplated.

The Contractor shall advise their insurers or agent of the contract provisions regarding insurance. The failure of the Contractor to notify insurers or agent of the contract provision shall not relieve the Contractor from its insurance obligations under the Agreement. Non-fulfillment of the insurance provisions shall constitute a breach of this agreement and the Borough of Naugatuck retains the right to stop work until proper evidence of insurance is provided.

This document must be signed by an owner, officer, or a duly authorized agent for the company.

Signed by Contractor: _____

Date: _____

Printed Name of Contractor: _____

Title: _____

Address of Contractor: _____

Signed by *Borough of Naugatuck*: _____

Date: _____

Printed Name of *Borough of Naugatuck*: _____

Title: _____

SECTION B

13. Bid Submittal

Vendor/Contractor shall submit the following items and information:

- a. Company History, years in business.
- b. Certificate of Insurance.
- c. Other services the company provides that may impact the services provided to the town.
- d. It is required that bidding company be located within five miles of the Borough's limits.
- e. Certificate of Non-Collusion Form.
- f. Signed Insurance agreement.
- g. Vendor Registration form.
- h. Signed W-9.
- i. Copy of Company Business License as well as individual licenses(if applicable).

14. Purchasing & Invoicing

All goods and services pertaining to the SOW in this bid document shall commence with the vendors receipt of a ***Purchase Order*** from the Borough of Naugatuck.

Invoices must include the purchase order number and the charges listed in accordance with the purchase order. Invoices are to be delivered as follows:

Mailed: Borough of Naugatuck, Accounts Payable, 229 Church Street, Naugatuck, CT 06770

Contract No. 21-08 Tires & Services

Company Name: _____

Street Address: _____

Town/City: _____

Telephone: _____

Email: _____

Name: _____

Agent Signature: _____ Date: _____

SIZE / THREAD TYPE DESIGN	MANUFACTURER'S BRAND	UNIT PRICE
11.24.5R 16-ply		
315 / 80R 22.5 20-ply (New & Recaps)		
9R 22.5 12-ply		
16.9-28 6-ply Farm Service (Rear Lug)		
7.5-16 6-ply Farm Service (Rib)		
20.5 R25-L-3		
L.T.235 / 85R16 10-ply		
11.00 R22 16-ply		
21L-24 16-ply Tubeless Rear		
14-17.5 10-ply Tubeless Front		
11 R 24.5 16-ply All Season		
12R / 24.5 5-ply / 1-ply		
425-65 R22.5 20 ply		

Please quote manufacturer's first-line quality. Thread design, ply rating and belt construction are to be adhered to without exceptions. ALL TIRES are to be free from defects in workmanship and materials during the entire life of original thread design with limits to time or mileage.

Contract No.21-08 Tires & Services

Request for bid supplying the Borough with cold top cap, with permanent nail hole repair bandage process or equivalent for the 7/1/21 – 6/30/22 fiscal year. Vendors must indicate thread depth and if casings can be supplied, the vendor must indicate sizes listed. Prices must be given for recapping on casings supplied by the Borough, in addition prices must be supplied for recapping with casings supplied by the vendor.

<u>Size</u>	<u>Brand</u>			<u>Retread:</u>	
<u>Front:</u>	<u>BFGoodrich</u>	<u>Michelin</u>	<u>Cooper</u>	<u>Firestone</u>	<u>Oliver</u>
11R/22.5					
12.5/80-18-10PR1-3					
15-19.5					
20.5 R25					
215/70 R14					
225/70 R19.5					
315/80 R22.5					
385/65 R22.5					
425/65 R22.5					
LT235/85 R16					
LT245/75 R17					
P235/75 R17					
<u>Rear:</u>					
11R/22.5					
11R/24.5					
12R/22.5					
12R/24.5					
21L/24					
21L/28					
315/80 R22					
Trailer					
8-14.5-LT					

SECTION C

REFERENCES

The Bidder is required to fill out the following form to enable the Borough to make inquiries and judge as to the Bidder's experience, skill, available financial resources, credit, and business standing.

1. Number of years the bidder has been in business: _____

2. List three (3) references of similar nature to the work described herein that the Bidder has completed, with name, address, and telephone number of a reference for each.

2. Has the Bidder ever failed complete work awarded; and if so, state where and why:

3. Does the Bidder plan to sublet any part of this work; and if so, give details:

Bidder _____

CERTIFICATE OF NON-COLLUSION

The undersigned certifies under penalties of perjury that this bid or proposal has been made and submitted in good faith and without collusion or fraud with any other person. As used in this certification, the word “person” shall mean any natural person, business, partnership, corporation, union, committee, club, or other organization, entity, or group of individuals.

Signature

_____/_____/_____
Date

Printed Name and Title of Person Signing Proposal

Name of Business



BOROUGH OF NAUGATUCK

229 Church Street
Naugatuck, CT 06770

VENDOR APPLICATION FORM

VENDOR INFORMATION

COMPANY / FIRM NAME as shown on Federal Tax Return		VENDOR ID. If applicable
ALTERNATE NAME if applicable/(doing business as)		TAX ID NUMBER FEIN OR SSN
VENDOR ADDRESS		
PAYMENT ADDRESS if different from above		
PO MAILING ADDRESS if different from above		
PHONE	FAX	WEBSITE
POINT OF CONTACT FOR SALES - NAME & TITLE		POINT OF CONTACT EMAIL

ORGANIZATION TYPE (Please submit completed W9)

<input type="checkbox"/>	C Corporation	<input type="checkbox"/>	Individual/Sole Proprietor or Single Member LLC	<input type="checkbox"/>	Trust/estate
<input type="checkbox"/>	S Corporation	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Limited Liability Company. (C=Corp, S=S Corp, P=Partnership)
<input type="checkbox"/>	Other				

VENDOR TYPE			
<input type="checkbox"/>	SERVICE	Type of Service	
<input type="checkbox"/>	PRODUCT	Type of Product	
<input type="checkbox"/>	BOTH		

SERVICE VENDORS

Where will the Service be performed: Borough Property Vendor's location

Is a State License required to perform work in the State of Connecticut? If Yes: YES NO

Type of License for Business: (Electrical, Mechanical, HVAC, etc.)

Credential Number (also provide a copy of current license)

**Also provide individual license copy for employees performing work onsite(i.e. Electrical license, HVAC, etc)

NOTE: Service Vendors require a COI to be submitted to Purchasing, as well as a signed Insurance Agreement

DEPARTMENT USE ONLY

Expected Annual Purchase \$\$ _____

Anticipated Purchase Authority _____ (reason for adding vendor)

Which line item from your GL will this Vendor fall under?

Will we be processing payments for this Vendor? YES NO

Documents obtained: _____ W9 _____ COI _____ Signed Insurance Agreement

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	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 of the person whose name is entered on line 1. Check only one of the following seven boxes.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
-				-					
or									
Employer identification number									
-									

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

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, later.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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