

# **REQUEST FOR BIDS**

## **EAST PARKING LOT CRACK SEALING, MICROSURFACE, AND STRIPING**

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Department of Public Services

1015 S Lincoln Avenue

Three Rivers, MI 49093

(269) 273-1845

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# Specifications for Bids for East Parking Lot Resurfacing

## Asphalt Microsurface/Asphalt Repair/Surface Painting

### Performance Bids

The City of Three Rivers is committed to the concept of performance bids. All vendors are encouraged to submit bids which conform to the stated specifications, as well as, suggest deviations from the specifications, which in the vendor's opinion would be beneficial to the City in terms of price and performance. The City reserves the right to accept or reject any bid under these terms.

#### *I. Instructions*

- A. Bids must be typewritten or clearly printed in ink and signed by a duly-authorized representative of the firm submitting the quote.
- B. Bids must be submitted in sealed envelopes, clearly marked on the outside, "Bids for East Parking Lot Re-surface".
- C. Bids will be received by the Office of the City Clerk, City Hall, 333 West Michigan Avenue, Three Rivers, Michigan, 49093, until **11:00 a.m. local time, Thursday, April 25, 2013**. All bids will be date stamped and time marked when received.
- D. Faxed or emailed bids shall not be accepted.

#### *II. Conditions Applicable to Bids*

- A. Applicable Laws: The Ordinances and Charter of the City and laws of the State of Michigan concerning competitive bidding, contracts and purchases will be employed.
- B. Taxes: The City of Three Rivers is generally exempt from Federal Excise and Michigan State Sales Tax. Prices should not include tax.
- C. If the bidder elects to deviate from the specifications stated, all exceptions or other changes must be clearly noted.
- D. The City reserves the right to reject any and all bids, waive informalities or defects in bids, or accept such bids as it shall deem to be in the best interest of the City of Three Rivers.
- E. The City does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.
- F. The Contractor shall provide proof of Liability and Workman's Compensation Insurance and a completed W-9 form with this bid.
- G. The successful bidder shall provide the City with a copy of this liability insurance policy in the amount of \$2,000,000 (Two million Dollars) which names the City of Three Rivers as second insured.
- H. Also included with the bid submittal shall be the Sole Proprietor documentation attached to this bid request(if applicable).
- I. Final completion of this project shall be no later than June 6, 2013.

# Specifications for Micro Surface

## *Part 1 – General*

### *References*

All materials, equipment and traffic control measures shall conform with the Michigan Department of Transportation (MDOT) “Standard Specifications for Construction” 1996 Ed. and MDOT “Manual of Uniform Traffic Control Devices” 1994 Ed. as well as the latest edition of the “American Society of Testing Materials” (ASTM).

### *Scope*

This micro surface work shall consist of the application of an admixture of a polymer modified asphaltic emulsion, aggregate, mineral filler, set control additives and water. This admixture shall be properly proportioned, mixed, and applied on a surface prepared by the Contractor. The Contractor shall also coordinate or perform the following: traffic control, surface marking installation, and asphalt crack routing and sealing.

### *Measurement and Payment*

The following are the measurements which shall be used for payment.

1. Micro Surface – Units shall be by the square yard.
2. Infra Red plate heating and repair shall be by the square foot.
3. Crack cleaning and sealing shall be by the linear foot.
4. Hot mix patching (prior to micro surface) shall pay by the ton.
5. Surface Marking (Removal and Installation) shall be as stated in the bid document.

## *Part 2 –Products*

### *Surface Preparation*

Prior to placing the micro surface mixture the Contractor shall perform the following:

1. Infra red plate heating and repair in only the areas designated by the City Engineer.
2. Removal of all loose materials, vegetation, dirt, mud, animal remains, animal feces, oil, grease or other deleterious materials from the surface. The entire surface shall be thoroughly swept prior to placing the micro surface. The cracks shall be thoroughly routed as necessary and blown clean prior to crack filling. .
3. All areas designated by the City Engineer shall be filled with hot mix asphalt and rolled.
4. All painted or thermo plastic traffic markings shall be removed by the Contractor or his sub contractor.
5. The Contractor shall cause all removed traffic markings to be reinstalled in a timely fashion once the micro surfacing has dried, cured and been smoothed by surface traffic.

### *Traffic Control*

The Contractor shall not allow traffic on the micro surface until it is sufficiently cured to prevent pickup or displacement by the turning movement of vehicle tires. The Contractor shall repair any damage by traffic to the applied micro surface at no expense to the City of Three Rivers.

The contractor shall work closely with the City Engineer to coordinate all work in the parking lots.

***Weather Limitations***

The micro surface shall be placed when the air and surface temperatures are at least 7° C and rising. Placement is not allowed if there is rain or threatening weather nor if the temperatures are forecasted to be below 0° C within 24 hours of the time of work.

***Timing Limitations***

This parking lot is heavily utilized by residents and customers visiting the downtown businesses. Close coordination with the City Engineer shall occur to insure that the parking lot is closed for the least amount of time. Also, close coordination will have to be undertaken to make sure the project does not restrict parking on the lot when a large event is planned in the downtown.

***Application Rates:***

Application shall be at or above the minimum rate of 15 lb. per square feet for all sections

## Bid Form

The undersigned having familiarized (himself/themselves) with the local conditions affecting the cost of the work and the Contract Documents hereby proposes to perform everything required to be performed and to provide and furnish all labor, materials, necessary tools, equipment, utility and transportation services necessary to perform and complete in a workmanlike manner all work required for Micro surfacing in accordance with the specifications as prepared by the Department of Public Services, City of Three Rivers, Michigan, for, including Addenda No. \_\_\_\_ issued thereto, the following unit prices:

COMPANY \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_

TELEPHONE \_\_\_\_\_ DATE \_\_\_\_\_

Item No.	Item Description	Quantity	Unit	Unit Price	Total Price
1	Mobilization (maximum \$500)	1	LS		
2	Traffic Control (maximum \$250)	1	LS		
3	Crack routing and/or filling (including all prep)	300	LF		
4	Microsurface	5100	SY		
5	Parking lines (yellow)	1,940	LF		
6	No parking diagonal striping (yellow)	4	EA		
7	ADA symbols	7	EA		
8	ADA loading diagonal striping (blue)	4	EA		
9	ADA parking lines (blue)	100	LF		
<b>Bid Total</b>					

# Appendix

# Local Preference Policy



THE CITY OF THREE RIVERS  
LOCAL BID PREFERENCE GUIDELINES

CITY COMMISSION GUIDELINES FOR LOCAL BID PREFERENCE TO COMMUNITY-BASED BUSINESSES ON CITY PROCUREMENT CONTRACTS.

**SECTION 1. Introduction.** When a Community-based business, as defined in the Guidelines, submits a responsive bid that is within a certain percentage of the lowest responsive bid received from a non-Community-based bidder, the Community-based business may be considered by the City Commission as the lowest responsive and responsible bidder subject to these Guidelines.

**SECTION 2: Preference for local bidders or offerors.** A Community-based business may be awarded a contract as the lowest responsive and responsible bidder under the circumstances specified in these Guidelines.

**SECTION 3: Definitions.** For purpose of these Guidelines, the following definitions shall apply:

(a) **Community-based business** means the physical and economic relationship to the City evidenced by the main business office or other facility physically located within the "49093 Zip Code Area" as designated by the United States Postal Service.

(b) **Subcontractor** means a person or company that assumes, by secondary contract, some or all of the obligations of an original contractor.

(c) **Joint venture** means a cooperation between two or more parties for a particular project in which they share the responsibilities and profits associated with the project.

**SECTION 4: Preference for Community-based businesses on contracts.** When sealed bids are received by the City in a total amount greater than Seven Thousand Five Hundred (\$7,500.00) Dollars, the following shall apply:

(a) If the lowest bidder is not a Community-based business, a Community-based business with a bid within five (5%) percent of the lowest bid that has been deemed responsive and responsible under the Purchasing Ordinance shall be deemed the lowest bidder. The percentage difference in this Guideline may be revised from time to time as the City Commission deems appropriate.

(b) If no Community-based business is within the existing percentage of the lowest bid, as provided above, then the contract shall be awarded to the person or

business with the lowest, most responsive and responsible bid.

(c) Any Community-based business awarded a contract pursuant to these Guidelines shall agree to make available to the City all records necessary to establish eligibility and compliance with all provisions of these Guidelines.

**SECTION 5. Bonding requirements.**

(a) The City may eliminate bid, performance, and payment bonding requirements when the City Commission deems it appropriate for a Community-based business, except for contracts for construction, alterations or repairs exceeding Twenty Five Thousand (\$25,000.00) Dollars.

(b) The City may allow for joint ventures or other documented business arrangements to enable Community-based businesses to meet bonding requirements for contracts greater than Twenty Five Thousand (\$25,000.00) Dollars.

**SECTION 6. Notice to prospective bidders.** When soliciting competitive bids, the City Manager shall cause prospective bidders to be notified of the City's local bid preference Guidelines.

**SECTION 7. Qualification Determination.** A Community-based business that seeks to qualify for a local bid preference may be required to submit an affidavit as to its qualifications for bid preference and/or be required to furnish such documentation as the City Manager may reasonably require to determine its qualification for a local bid preference.

**SECTION 8. Subcontractors.** In awarding a local bid preference under these Guidelines, the City Commission may ask the Community-based business to give appropriate assurances that if awarded a contract the Community-based business will utilize the services and/or supplies and materials from Community-based businesses for more than fifty (50%) percentage of the total amount of the contract.

**SECTION 9. Considerations in awarding local bid preference.** All contracts awarded under these Guidelines shall be awarded pursuant to a responsive bid from a Community-based business and to a responsible bidder as determined by the City Commission. In accepting a bid under these Guidelines, the City Commission may consider some or all of the following:

- (1) The ability, capacity and skill of the bidder to perform the contract or provide the service required.
- (2) Whether the bidder can perform the contract or provide the service promptly or within the time specified, without delay or interference.
- (3) The character, integrity, reputation, judgment, experience and efficiency of the bidder.
- (4) The quality of performance of previous contracts or services.

- (5) The previous and existing compliance by the bidder with laws and ordinances relating to any contract or service.
- (6) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service.
- (7) The quality, availability and adaptability of the supplies or contractual services to the particular use required.
- (8) The ability of the bidder to provide future maintenance and services for the use of the subject of the contract.
- (9) The number and scope of the conditions attached to the bid.

**SECTION 10. Guidelines only.** The City Commission has adopted these Guidelines pursuant of its policy to support local businesses in the procurement of City goods, services and capital improvements whenever reasonably possible in the best interest of the City, its taxpayers and residents. The Guidelines may be revised at any time by proper action of the City Commission or in a specific incidence the City Commission, acting in compliance with the City Charter and the City Code, may elect not to follow these Guidelines.

These Guidelines were duly adopted by the Three Rivers City Commission at a regular meeting of the City Commission held on September 1, 2009.

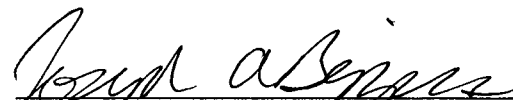
  
\_\_\_\_\_  
Allen J. Balog, Mayor

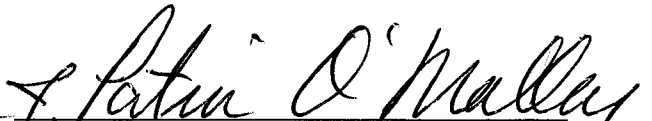
Attest:

  
\_\_\_\_\_  
Lindsay Howes, City Clerk

Reviewed for Administration:

Approved as to Form:

  
\_\_\_\_\_  
Joseph A. Bippus, City Manager

  
\_\_\_\_\_  
J. Patrick O'Malley, City Attorney

**Sole Proprietor and W-9 Form**



**SOLE PROPRIETOR FORM**  
**For Sole Proprietor's with Employees**

For workers' compensation purposes we are required to maintain verification regarding workers' compensation coverage for all of our independent contractors.

You must provide the following information if you: a) Are a sole proprietor with employees. Attach to this form evidence of workers compensation insurance on your employees.

1) Name of Sole Proprietor: \_\_\_\_\_

2) Federal Tax Identification Number or last 4 digits of Social Security No. \_\_\_\_\_

3) I am doing business as: \_\_\_\_\_

Please attach *one* of the following:

- A copy of the assumed name certificate you filed with the county; or
- Your business card; or
- A copy of your advertisement (Yellow Pages, Newspaper, etc.); or
- List one other business or private homeowner that you have worked for during the period of July 1, through current date, including the name and address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please complete the following statement:

I, \_\_\_\_\_, a Sole Proprietor with employees will provide services to the **City of Three Rivers** on a periodic basis. I do understand that I am not entitled to workers' compensation benefits under Michigan's Law, therefore, I am personally responsible for any injuries/illnesses I may sustain while performing my services to said entity.

Dated at: \_\_\_\_\_, on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signed: \_\_\_\_\_  
Sole Proprietor

STATE OF MICHIGAN, COUNTY OF \_\_\_\_\_  
On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ before me personally appeared, who being duly sworn did state that s/he is not entitled to workers' compensation benefits as indicated under Michigan's Law, and will not hold responsible the above named entity s/he may provide services to for any injury(ies) illness(es) s/he may sustain while performing such indicated services.

\_\_\_\_\_  
Notary Public, \_\_\_\_\_ County  
My commission expires \_\_\_\_\_



**WORKERS' COMPENSATION INSURANCE  
SOLE PROPRIETOR FORM  
For Sole Proprietor's with NO Employees**

For workers' compensation purposes we are required to maintain verification regarding workers' compensation coverage for all of our independent contractors.

You must provide the following information if you: a) Are a sole proprietor with no employees, and  
b) Do not carry workers' compensation insurance.

1) Name of Sole Proprietor: \_\_\_\_\_

2) Federal Tax Identification Number or last 4 digits of Social Security No. \_\_\_\_\_

3) I am doing business as: \_\_\_\_\_

Please attach *one* of the following:

A copy of the assumed name certificate you filed with the county; or

Your business card; or

A copy of your advertisement (Yellow Pages, Newspaper, etc.); or

List one other business or private homeowner that you have worked for during the period of July 1, through current date, including the name and address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please complete the following statement:

I, \_\_\_\_\_, a Sole Proprietor with no employees will provide services to the **City of Three Rivers** on a periodic basis. I do understand that I am not entitled to workers' compensation benefits under Michigan's Law; therefore, I am personally responsible for any injuries/illnesses I may sustain while performing my services to said entity.

Dated at: \_\_\_\_\_, on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signed: \_\_\_\_\_  
Sole Proprietor

STATE OF MICHIGAN, COUNTY OF \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ before me personally appeared, who being duly sworn did state that s/he is not entitled to workers' compensation benefits as indicated under Michigan's Law, and will not hold responsible the above named entity s/he may provide services to for any injury(ies) illness(es) s/he may sustain while performing such indicated services.

\_\_\_\_\_  
Notary Public, \_\_\_\_\_ County

My commission expires \_\_\_\_\_

## Request for Taxpayer Identification Number and Certification

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

<b>Print or type See Specific Instructions on page 2.</b>	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	
	<input type="checkbox"/> Exempt payee	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code		
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 the "Name" line to avoid backup withholding. For individuals, this is 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									

**Note.** If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

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).

**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 4.

<b>Sign Here</b>	Signature of U.S. person ▶	Date ▶
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### General Instructions

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

#### Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

**Note.** If 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 on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the 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 withholding on your share of partnership income.

The person who gives 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 is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (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 not subject to backup withholding, give the requester the appropriate completed Form W-8.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage 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, 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 the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

### 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

#### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your individual name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name/disregarded entity name” line.

**Partnership, C Corporation, or S Corporation.** Enter the entity's name on the “Name” line and any business, trade, or “doing business as (DBA) name” on the “Business name/disregarded entity name” line.

**Disregarded entity.** Enter the owner's name on the “Name” line. The name of the entity entered on the “Name” line should never be a disregarded entity. The name on the “Name” line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the “Name” line. 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 the “Business name/disregarded entity name” line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

**Note.** Check the appropriate box for the federal tax classification of the person whose name is entered on the “Name” line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

**Limited Liability Company (LLC).** If the person identified on the “Name” line is an LLC, check the “Limited liability company” box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter “P” for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter “C” for C corporation or “S” for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the “Name” line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the “Name” line.



**Other entities.** Enter your business name as shown on required federal tax documents on the "Name" line. 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 the "Business name/disregarded entity name" line.

**Exempt Payee**

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
  4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
  5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
  7. A foreign central bank of issue,
  8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
  9. A futures commission merchant registered with the Commodity Futures Trading Commission,
  10. A real estate investment trust,
  11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
  12. A common trust fund operated by a bank under section 584(a),
  13. A financial institution,
  14. A middleman known in the investment community as a nominee or custodian, or
  15. 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 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 7 <sup>2</sup>

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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, and payments for services paid by a federal executive agency.

**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 page 2), 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 Social Security Administration office or get this form online at [www.ssa.gov](http://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](http://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](http://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, 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 domestic 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, below, and items 4 and 5 on page 4 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 the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

**Signature requirements.** Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

**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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

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

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
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 <sup>1</sup> The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
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 Regulation section 1.671-4(b)(2)(i)(B))	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> 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.

<sup>4</sup> 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 1.

\*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, social security number (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](mailto: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 at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

**Privacy Act Notice**

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