

2023 GENERAL MOVING SERVICES



OFFICE OF FACILITIES & CAPITAL PROJECTS

ALABAMA AGRICULTURAL & MECHANICAL UNIVERSITY

BID Release Date September 26, 2023
Deadline for Submitting Questions.....October 23, 2023 at 12:00 P.M. CST
Deadline for Submitting Bids..... October 31, 2023 at 3:00 P.M CST

Bid No. 2K23-02F

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ADVERTISEMENT FOR BIDS

Sealed proposals will be received by **Alabama A&M University in Normal, AL** at the office of Jeffery Robinson, Alabama A&M University, Department of Purchasing – Room 305 Patton Hall 4900 Meridian Street Normal, Alabama 35762, until 3:00 P.M. CST, Tuesday, October 31, 2023 for

2023 General Moving Services

at which time and place they will be publicly opened and read.

Specifications may be examined at the office of Alabama A&M Facilities Department, 453 Buchanan Way, Normal, AL 35762 and AAMU Facilities site (www.aamu.edu/administrativeoffices/business-and-finance/facilities/pages/default.aspx)

A Pre-Bid Conference will not be held.

Questions shall be submitted via email only to brian.shipp@aamu.edu by 12:00 P.M. CST October 23, 2023.

Bids must be submitted on proposal forms furnished by the Owner, or copies thereof.

Alabama A&M University

PROPOSAL FORM

To: Alabama A&M University in Normal AL

Date: _____

In compliance with your Advertisement for Bids and subject to all the conditions thereof, the undersigned

(Legal Name of Bidder)

hereby proposes to furnish all labor and materials and perform all work required for the construction of

WORK: 2023 General Moving Services

in accordance with Specifications, prepared by Alabama A&M University.

BIDDER'S REPRESENTATION: The Bidder declares that it has examined the scope of the Work, having become fully informed, and that it has examined the Specifications (including all Addenda received) for the Work and the other Bid and Contract Documents relative thereto, and that it has satisfied itself relative to the Work to be performed.

ADDENDA: The Bidder acknowledges receipt of Addenda Nos. _____ through _____ inclusively.

Sales Tax: All bids are to include sales taxes, including Base Bid and Alternates. Provide for each price, the sales tax amount for each itemized cost, at the location noted, for Owner's use.

BASE BID: For moving services complete as shown and specified:

Standard Truck Plus (2) Personnel	\$ _____ per hour
Standard Truck Plus (3) Personnel	\$ _____ per hour
Standard Truck Plus (4) Personnel	\$ _____ per hour
Standard Truck Plus (5) Personnel	\$ _____ per hour
Standard Truck Plus (2) Personnel (overtime)	\$ _____ per hour
Standard Truck Plus (3) Personnel (overtime)	\$ _____ per hour
Standard Truck Plus (4) Personnel (overtime)	\$ _____ per hour
Standard Truck Plus (5) Personnel (overtime)	\$ _____ per hour
Supervisor	\$ _____ per hour
Driver	\$ _____ per hour
Helper	\$ _____ per hour
Trucks / Vans	Unit Cost (Per Move)
Standard Truck	\$ _____

Tractor Trailer	\$ _____
Cargo Van	\$ _____
Materials	Unit Cost (Per Move)
Large Boxes 24"x18"x18" (each)	\$ _____
Medium Boxes 18"x18"x16" (each)	\$ _____
Small Boxes 16.5"x12.5"x12.5" (each)	\$ _____
Packing Tape (per roll)	\$ _____
Shrink Wrap (per roll)	\$ _____
Bubble Wrap (per roll)	\$ _____
Record Boxes w/Lid 15"x12."x10" (each)	\$ _____
40' Storage Trailer Rental	\$ _____

CERTIFICATIONS: The undersigned certifies that he or she is authorized to execute contracts on behalf of the Bidder as legally named, that this proposal is submitted in good faith without fraud or collusion with any other bidder, that the information indicated in this document is true and complete, and that the bid is made in full accord with State law. Notice of acceptance may be sent to the undersigned at the address set forth below.

By submitting this bid, the bidder is hereby certifying that they are in full compliance with ACT No. 2006-557, they are not barred from bidding or entering into a contract pursuant to 41-4-116, and acknowledges that the authority may declare the contract void if the certification is false.

By signing this contract, the contracting parties affirm, for the duration of the agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the state of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be deemed in breach of the agreement and shall be responsible for all damages resulting therefrom.

Legal Name of Bidder _____

Mailing Address _____

*** By (Legal Signature)** _____

*** Name (type or print)** _____ (Seal)

*** Title** _____

Telephone Number _____

*** If other than the individual proprietor, or an above named member of the Partnership, or the above named president, vice-president, or secretary of the Corporation, attach written authority to bind the**

Bidder. Any modification to a bid shall be over the initials of the person signing the bid, or of an authorized representative.

DISCLOSURE STATEMENT

The Contract disclosure statement can be found on the Attorney General's Web Site at <http://www.ago.alabama.gov/Page-Vendor-Disclosure-Statement-Information-and-Instructions>

Guidance for Compliance with E-Verify

The successful Contractor shall be required to participate in the State of Alabama Immigration Law Act 2011-535. The Contractor must complete an affidavit of compliance with the Act and the E-Verify Memorandum of Understanding as a part of the construction contract. Information is posted under "Guidance for Compliance with E-Verify" on the Alabama State Department of Education's website at <http://www.al.sde/home/Communications/E-VerifyInformation.aspx> .

GENERAL MOVING SERVICES

1.1 The Purpose

Alabama A&M University (AAMU) hereby solicits submissions of a competitive bid, from qualified Respondents to provide for AAMU the services described herein, all in accordance with the terms and conditions detailed herein.

Bidder shall provide moving services consisting of packing, moving, loading, unloading, disassembly, reassembly, assembly, set-up and placement of furniture, machinery, equipment, tools, materials and supplies as specified.

1.2 Right Of The University To Terminate Contract

The contract may be terminated without cause by either the University or the Contractor by giving written notice to the other at least (30) calendar days prior to the effective date of termination stated in the notice.

The University may terminate the contract if the Contractor fails to fulfill the required obligations or fails to comply with the contract provisions by giving written notice to the Contractor at least seven (7) calendar days prior to the effective date of termination stated in the notice. The notice shall state the circumstances of the alleged breach and may state a period during which the alleged breach may be cured, which cure shall be subject to the University's approval.

The University reserves the right to terminate any and all parts of the contract due to lack of or reduction in financial appropriations that fund the contract.

In the event of contract termination, all finished or unfinished documents, reports, and studies shall become the property of the University.

The Purchase Order will serve as the agreement between the University and Contractor, and will be governed by these specifications.

If service is deemed unsatisfactory, the contract will be terminated, in writing, in 15 days. Examples of unsatisfactory service include, but are not limited to the following:

- Not meeting mutually agreed appointment times
- Problems deemed solvable which are not solved
- Any action in contradiction to the specifications

The University reserves the right to award a service contract to multiple Movers.

1.3 Contractor Requirements

This section identifies the Minimum Qualifications for bidding Movers and requires specific response and affirmation in the bid. AAMU requires partnering with a vendor

team that has a proven track record through demonstrated experience in providing similar services as listed in the Scope of Services. The Minimum Qualifications of this bid require that the Proposer must:

- A. Each Bidder shall have performed the type of work specified in this document for a period of at least (3) years and shall be able to substantiate the work through a list of clients for whom such work has been performed.
- B. Move Experience: Bidders must have at least three (3) years' experience moving projects in the commercial office and/or industrial trade.
- C. References: Provide references for at least three (3) commercial moves, completed within the last three (3) years, of similar size and complexity. Details must include the date of the move, the name and location of the client, contact name and telephone number, square footage of the move and a description showing the services that were performed. With each reference, indicate what your responsibilities were on each of these projects.
- D. Insurance Requirements: The successful Bidder shall provide complete insurance for their personnel and equipment, including but not limited to Worker's Compensation, general liability, truck liability, property damage, personal injury and any other insurance normally required. Evidence of such insurance, or an original, signed letter from your insurance carrier indicating an insurance certificate will be furnished no later than three (3) business days after the bid opening.
- E. Failure to include all required information, in detail, may be cause to find Bidder's bid non-responsive.
- F. Bidder shall be financially sound and in good standing.

1.4 GENERAL REQUIREMENTS

The Mover shall be responsible for adhering to the general requirements below, but are not limited to:

- A. Business hours are 7:00 a.m., to 4:00 p.m. unless otherwise indicated by a university's representative.
- B. Any and all debris and waste accumulation from moves must be removed by the Contractor, from the project site and from University property.
- C. Any shutdown of services or utilities shall be approved first by a university's representative.
- D. The successful Bidder's representative(s)/supervisor is required to be on-site directing its workforce throughout the entire move. Failure to meet this requirement will result in a \$100.00 per day penalty, which will be deducted from the Mover's invoice before the University issues payment.
- E. The Mover will submit to the University, or its representative, at the end of each

day's work, a detailed listing of the equipment and chargeable personnel who worked stating start, break, meal, and quitting time. Failure to submit this listing on a daily basis, signed by a University representative, could delay payment.

- F. The move locations are in public, high-traffic coed areas, in view of the general public. The Mover shall ensure that a safe environment is maintained around all move activities. The University may be in session. As the Mover's personnel could be perceived as representing the University, the Mover's personnel shall maintain an appropriate decorum. The Mover and his/her personnel are cautioned against creating interruptions, noise or offensive situations that may interfere with the learning process or could be construed as fraternization and/or sexual harassment of anyone using University facilities, including, but not limited to, students, guests, faculty and staff. In the event the University receives a complaint regarding the behavior of an employee, the Contractor, upon receipt of such notification, shall promptly remove such employee or employees from the University's premises and take immediate steps to insure that its performance under this contract will not be reduced.
- G. Contractors & construction personnel are to use the public restrooms. The University will advise of the appropriate location for each building.
- H. The University is a tobacco-free campus. All types of tobacco products, on all properties, including inside of vehicles and within University parking lots is strictly prohibited. If any of the Mover's personnel wishes to consume tobacco products, they can do so during scheduled breaks or meals on public property.
- I. All Mover personnel must be fully trained and dressed in clean, standardized moving company uniforms, t-shirts or name badges with a standardized method of identifying personnel. Mover personnel who are not trained or not in uniform will be asked to leave the University premises. Training shall include the safe handling of items moving and on-the-job accident prevention.
- J. Mover personnel shall follow all directions of the University's representatives, especially with regard to safety requirements and moving instructions.
- K. The Mover will ensure adequate workforce and equipment commitments, at or above the minimum requirements as stated below, so that a smooth move is accomplished. If there are delays in the move because of any shortages, any associated time and material costs will be at the Mover's expense.
- L. Workers shall not accept gratuity or perform work for pay outside the University's scope of work.
- M. The University will not be responsible, nor incur any additional charges for:
 - a. Time lost completing move due to the lack of proper planning.
 - b. Tardiness of personnel or equipment at the work site.
 - c. Lack of proper equipment or tools to complete the move, or breakdown of vendor-provided equipment, as specified in the "Move Plan."
 - d. Personnel or equipment shortages, or non-compliance, which could affect an on-time, efficient move completion.
 - e. Loss or damage of the University's furniture, equipment or contents resulting from the Mover's negligence in properly preparing them for moving, handling them during moving or improper placement at their new

location. The expectation is that with proper preparation and handling that all the items being moved will arrive at their new location in the same condition as they were prior to the move. If any loss or damage should occur, the Mover will repair or replace the damaged item(s).

- N. Bid submittal indicates concurrence and acceptance of the specifications, and conditions stated within this Scope of Work.
- O. Permits may be needed on this contract and it will be the Mover's responsibility to obtain them in advance of move.
- P. Prior to beginning work Mover shall contact university's representative.
- Q. Safety is the sole responsibility of the Mover. All work performed by the Mover shall meet, at a minimum, OSHA workplace safety requirements, as well as all local, state and federal requirements.
- R. The Mover will be held accountable for all university property committed to its care and may be required to replace any such property which may be damaged, destroyed, lost or stolen due to negligence.
- S. Mover shall not subcontract any portion of this work without approval of the University's designee.

1.5 Mover- Single Point of Contact:

Overall Program Management refers to the Mover's team, including their direct employees and subcontractors, to manage and provide the required general moving services.

The Single Point of Contact performs the following functions:

Serves as a single source of accountability for all services; manages the interaction between the Mover and the AAMU designee.

1.6 Scope of Work

A. Building Protection:

It is expected that the Contractor (aka Mover) will:

- The Mover shall provide all supervision, labor, vehicles, equipment, supplies, and services to complete work as described herein.
- Bidder shall provide moving services consisting of packing, moving, loading, unloading, disassembly, reassembly, assembly, set-up and placement of furniture, machinery, equipment, tools, materials and supplies as specified.
- Mover shall visit required sites to review work to be performed when notified.
- Prevent damage to all building structures involved in the move including, but not limited to all walls, floors, stairways, doorways and elevators.

- Protect all elevators including but not limited to floors, walls, doors and door jams during moves.
- Protect all hallway corners as needed.
- All moving service employees shall meet with the approval of the University's representative.
- Remove and properly dispose of all packaging materials, pallets, debris and other items.
- Estimate and supply the correct amount and sizes of building protection materials. Those materials will be taken up and removed at the end of each phase of moving. If further building protection is needed, materials to do so will be provided and installed by the Contractor, kept in place while moving, and removed afterward.
- Contractor shall not block access to emergency ingress/egress points of building infrastructure hubs with staged and/or stored items. This includes, but is not limited to stairwells, elevators, main corridors, electrical closets, communications closets and mechanical rooms.

B. Moving Equipment and Materials:

- The Mover will provide all trucks, moving equipment, building protection materials, packing tape, other packing supplies, such as, but not limited, to safety glasses, nitrile latex gloves, paper pads and sheet corrugated, for packing and moving.

C. Equipment Requirements:

- 4-wheel moving dollies
- Panel carts – for transportation of larger items
- Tools for any disassembly and reassembly
- Straight trucks: with heavy-duty lift gate for transportation (For most moving operations, because of limited loading or unloading space.
- Clean moving pads
- Aluminum mag ramps and/or steel plates, as needed, for loading and unloading at all locations

D. Hours:

Working hours are considered to be 7:00 am through 4:00 pm Monday thru Friday

E. Staffing:

- Contractor shall be able at any time to provide up to twenty laborers with one supervisor per ten laborers. Supervisors must have means of coordinating activity.

F. Cost and staffing schedule:

- All hourly charges shall include labor, and material. See Proposal Form
- Payment for equipment and materials provided will be based upon the actual amount used.

G. Damaged property:

- Mover will be responsible for repairing or replacing any University property damaged or lost during the moves.
- Mover will also be responsible for any damage done to building exterior, grounds and overhead wiring.

H. Move Preparation:

The Mover shall be required to perform certain services in preparation for a move. These activities shall be include but not be limited to the following:

- Perform a pre-planning walk-through at the University location
- Develop a written specific moving plan
- Inspect and verify the nature of the items to be moved
- Identify building constraints or special equipment needs
- Provide a detail list of existing property damage.
- Mover may be required to move furniture within a 10 mile radius to off campus sites.
- Provide written estimates for additional services.

1.7 Invoicing

- A. When services are requested, compensation to the mover will be based on the rates from the price proposal form.

- B. Work shall be calculated daily.
- C. The Mover shall be required to keep legible and detailed documentation on all work performed under this contract. All invoices shall be received within seven (7) calendar days after work is performed. Invoicing shall include all the following in the order below:
 - a. Purchase Order Number
 - b. Work Order Number
 - c. Name of District Representative that placed service call
 - d. Date of service
 - e. Building serviced
 - f. Rate per pricing form
 - g. Signature of District representative
 - h. Total Cost

1.8 Duration of the Agreement

The term of the Agreement shall commence on the date that the Purchase Order is issued. Thereafter, unless earlier terminated, the term of the Agreement shall continue for an initial term of three (3) years. The Agreement shall reserve for AAMU the unilateral option of extending the term of the Agreement for two (2) additional terms of one (1) year(s) each, provided that the maximum duration of the Agreement shall not exceed five (5) years. The Agreement shall also contain a provision granting to AAMU the right to terminate the Agreement, with or without cause, upon thirty (30) days' notice. (Hereinafter, the period from the time of commencement of the term of the Agreement until the time of expiration of the term of the Agreement shall be referred to as the "Agreement Term").

**ALABAMA A&M UNIVERSITY
AGREEMENTS' ADDENDUM**

The purpose of the addendum is to provide a statement of AAMU's position regarding contract provisions that may be the source of disagreement. By including these provisions in this addendum, which is incorporated into and made a part of the agreement to which it is attached, it will not be necessary for AAMU to edit corresponding provisions on the face of the contract.

The following terms and conditions (the "Addendum") are incorporated into and form a part of the agreement or contract to which they are attached. Provisions in the agreement that are consistent with the Addendum will continue in full force and effect. Where there is a conflict between the terms and conditions of the Agreement and this Addendum, this Addendum shall control. The term "University" means The Board of Trustees of Alabama A&M University and any of Alabama A&M University's administrators and employees acting in the course and scope of his or her employment; and "Contractor," "Licensor," "Vendor," "Consultant," or "Contractor" is as previously identified in the Agreement (hereinafter individually or collectively called "Contractor.")

- A. Governing Law.** The Agreement, this Addendum and all of the rights and obligations of the parties hereto will be construed, interpreted and applied in accordance with, governed by and enforced under the laws of the State of Alabama.
- B. Contractor Representations and Warranties.** The individual executing the Agreement on behalf of the Contractor acknowledges that he/she has been duly authorized to act for and bind Contractor. Also, if Contractor is a corporation or a limited liability company, Contractor warrants, represents, covenants, and agrees to the following:
1. it validly exists and is in good standing under the laws of the state of its incorporation or organization;
 2. it is duly authorized and in good standing to conduct business in the State of Alabama;
 3. it has all necessary power and has received all necessary approvals to execute and deliver the Agreement.
 4. it has not made or agreed to make any payment or other emolument to any University employee in exchange for execution of this contract.
- C. Resolution of Disputes.** The University is a state agency and cannot waive immunity conferred on it by Ala. Const. Art. I § 14. The exclusive forum in which a claim can be asserted against AAMU is the State of Alabama Board of Adjustment. (See Code of Alabama §§ 41-9-60 through 41-9-74). The parties further agree that any and all claims, controversies of disputes between the parties which arise out of or relate in any way to this Agreement or a breach hereof and which the parties are unable to resolve informally shall be submitted to non-binding mediation in Huntsville, Alabama.

D. Loss of Funding. Contractor acknowledges that appropriation, allotment, and allocation of funds are beyond the control of University. Performance by University under the Agreement may be dependent upon the appropriation and allotment of funds by the Alabama State Legislature (the “Legislature”). If the Legislature fails to appropriate or allot the necessary funds, then University will issue written notice to Contractor and University may terminate the Agreement without further duty or obligation hereunder.

E. Limitations. The parties are aware that there are Constitutional and statutory limitations on the authority of University (a State agency) to enter into certain terms and conditions of the agreement, including but not limited to,

1. terms and conditions relating to liens on University’s property;
2. disclaimer and limitations of liability for damages;
3. waivers, disclaimers and limitations of legal rights, remedies, requirements and processes;
4. limitations of periods to bring legal action;
5. granting control of litigation or settlement to another party;
6. liability for acts or omissions of third parties;
7. payment of attorney’s fees;
8. alternative forms of dispute resolution; 9. indemnities; and
10. confidentiality.

These limitations shall be referred to collectively as the “LIMITATIONS”. Terms and conditions related to the limitations will not be binding on University except to the extent authorized by the laws and Constitution of the State of Alabama.

F. Beeson-Hammond Act (Alabama Immigration Act). By signing this contract, the contracting parties affirm, for the duration of this agreement, that they will not violate federal immigration law or knowingly employ, hire for employment, or continue to employ an unauthorized alien within the State of Alabama. Furthermore, a contracting party found to be in violation of this provision shall be deemed in breach of the Agreement and shall be responsible for all damages resulting therefrom.

G. Entire Agreement; Modifications. The Agreement and this Addendum supersede all prior agreements, written or oral, between Contractor and University and shall constitute the entire Agreement and understanding between the parties with respect to the subject matter hereof. The Agreement and each of its provisions will be binding upon the parties and may not be waived, modified, amended or altered except by a writing signed by University and Contractor.

CONTRACTOR

By: _____
Its: _____
Date: _____

ALABAMA A&M UNIVERSITY

By: _____
Its: _____
Date: _____

End of Bid Specifications

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

- A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B—The United States or any of its agencies or instrumentalities
- C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)
- E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)
- F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G—A real estate investment trust
- H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I—A common trust fund as defined in section 584(a)
- J—A bank as defined in section 581
- K—A broker
- L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

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

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. 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:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

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

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

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* on page 2.

***Note.** Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

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

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

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

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

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

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

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 apply for providing false or fraudulent information.