



DEPARTMENT OF ADMINISTRATIVE SERVICES
DIVISION OF PURCHASING AND SUPPLIES

County of Allegheny

RICH FITZGERALD
COUNTY EXECUTIVE

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DIRECTOR

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ATTENTION ALLEGHENY COUNTY SUPPLIERS

ALL OF THE FOLLOWING DOCUMENTS/FORMS MUST
BE COMPLETED, SIGNED WITH LIVE SIGNATURES, AND
SUBMITTED WITH YOUR ELECTRONIC BID.

**ALLEGHENY COUNTY
DEPARTMENT OF ADMINISTRATIVE SERVICES
DIVISION OF PURCHASING AND SUPPLIES**

ANTI-SWEATSHOP PROVISIONS

In response to Allegheny County Invitation For Bid or Request For Quotation # _____, _____ certifies that nothing has come to my / our attention that would lead I / us to believe that any of the goods or products proposed in our Bid or Quotation were made under sweatshop conditions, as defined by Part 9, § 5-903.02 as amended, of Article 903 of the County's Administrative Code (Ordinance Number 08-07-OR). I /we certify that I / we have read and understand the above mentioned Administrative Code provisions.

If the County is presented with information that would lead the County to reasonably believe that the Supplier or its suppliers may be obtaining goods or products for sale, re-sale, lease or rental to the County that were made under sweatshop condition, upon request of the County, the Supplier shall disclose information, data and materials reflecting Supplier's practices as they pertain to the procurement and manufacturing of goods/products in compliance with the Anti-Sweatshop provisions of the County's Administrative Code.

COMPANY NAME: _____

ADDRESS: _____

PHONE NO: _____

FAX NO: _____

CONTACT PERSON: _____ E-MAIL: _____

AUTHORIZED SIGNATURE _____

TITLE OF AUTHORIZED SIGNER _____

NOTE: This document MUST be completed and submitted with your electronic Bid or Quotation.

Do you agree to make available to the Councils of Government, Municipalities, Authorities and School Districts within Allegheny County, all items contained in this bid at the bid price quoted for the entire Contract Period?

(Please be advised as this is a co-operative Invitation for Bid, this optional contract availability is not applicable to the City of Pittsburgh as your act of submitting a bid enables **both** the County and City to utilize the resultant contract.

_____YES

_____NO

Do you agree to make available to all political sub-division and authorities of the Commonwealth of Pennsylvania all items contained in this bid at the bid price quoted for the entire Contract Period?

(Please be advised as this is a co-operative Invitation for Bid, this optional contract availability is not applicable to the City of Pittsburgh as your act of submitting a bid enables **both** the County and City to utilize the resultant contract.

_____YES

_____NO

BUY AMERICAN CERTIFICATE

The bidder or offeror hereby certifies that each end product, except the end products listed below, is a domestic source end product (as defined in the clause entitled "Buy American Policy"); and that components of unknown origin have been considered to have been mined, produced, or manufactured outside the United States.

List the sum of the declared values of all the imported components installed or included on such products.

COMPANY INFORMATION

(This information is for tracking purposes only and has no role in the determination of the lowest, responsive, responsible bidder.)

[] check here if your firm is registered with the Allegheny County Department of Minority, Women and Disadvantaged Business Enterprises

[] check here if your firm is a "Minority Business Enterprise" or "MBE" as defined in the Small Business Act, 15 USC

[] check here if your firm is a "Women Business Enterprise" or "WBE" as defined in the Small Business Act, 15 USC

[] check here if your firm is a "Small Business" as defined by the Small Business Administration (13 C.F.R. 121.201, in most cases, this means a business with 500 or fewer employees)

*** **FOR PAYMENT PURPOSES** ***

Print Name of Business

Business Address

City State Zip Code

Contact Person Telephone
(Print Name) Number

800 number if one is applicable

FAX number if one is applicable

Email

IN THE PRESENCE OF -

INDIVIDUAL

Witness

(Individual Principal)

PARTNERSHIP

Witness

(Partner)

Witness

(Partner)

Witness

(Partner)

CORPORATION

attest

Secretary

President

(State where Incorporated)

**NOTE: THIS PAGE AND PAGES 3 AND 4 OF THE FOLLOWING PAGE MUST BE
SUBMITTED WITH YOUR BID. BOTH PAGES REQUIRE A LIVE SIGNATURE SIGNED IN
BLUE INK.**

ALLEGHENY COUNTY

M/W/DBE PARTICIPATION STATEMENT

A GOOD FAITH EFFORT MUST BE MADE TO MEET THE M/W/DBE CONTRACT GOALS OF 13%MBE AND 2%WBE PARTICIPATION AS OUTLINED IN THE 'MINORITY AND WOMEN BUSINESS ENTERPRISE UTILIZATION AFFIRMATIVE ACTION' DOCUMENT

THIS PACKET INCLUDES THE FOLLOWING:

- 1. ROAD MAP TO MAKING A GOOD FAITH EFFORT**
- 2. SOLICITATION AND COMMITMENT FORM**

**FAILURE TO COMPLETE AND SUBMIT EACH SHEET OF THE ENCLOSED SOLICITATION & COMMITMENT FORM
MAY BE SUFFICIENT CAUSE FOR BID REJECTION**

You may contact the Allegheny County Department of Minority, Women and Disadvantaged Business Enterprise (M/W/DBE) at (412) 350-4309 with any questions regarding the completion of the required forms.

Road Map to Making a Good Faith Effort

Allegheny County expects all firms to demonstrate a good faith effort to include Minority Business Enterprises (MBEs) and Women Business Enterprises (WBEs) when bidding on County contracts. Allegheny County has established specific goals for the utilization of MBEs and WBEs, which are 13% and 2% respectively. A good faith effort as defined by the Code of Federal Regulations (49CFR26) means efforts to achieve a DBE goal or other requirement of this part which, by their scope, intensity, and appropriateness to the objective, can reasonably be expected to fulfill the program requirements. The following are examples of areas in which a good faith effort may be demonstrated:

Example 1: If bidding as a manufacturer, are there aspects of the manufacturing process or material use in the manufacturing of the commodity that can be acquired from a certified M/W/DBE? If the answer is yes, indicate on the solicitation and commitment form those M/W/DBE firms you have solicited in an effort to meet the contract goals for participation.

Example 2: If bidding as a service provider or supplier/broker, are there aspects of the contract that can be performed by a certified M/W/DBE in areas of personnel, transportation, assembly or procurement of products, distribution or other aspects of the contract which can be subcontracted out? If the answer is yes, indicate on the solicitation and commitment form those M/W/DBE firms you have solicited in an effort to meet the contract goals for participation.

If you are not successful in securing M/W/DBE participation after a “Good Faith Effort” is made, provide the following in your waiver request:

A detailed account of your efforts;
Your normal business practice and /or inventory profile;
An active diversity plan/policy; and
An explanation as to why an M/W/DBE waiver is being requested.

****Certified M/W/DBEs can be found through the Pennsylvania Unified Certification Program website (www.paucp.com) and the Pennsylvania Department of General Services website (www.dgs.state.pa.us)****

ALLEGHENY COUNTY

M/W/DBE PARTICIPATION STATEMENT

Failure to complete this form and submit it with the bid may be sufficient cause for rejection of bid or proposal.

SOLICITATION AND COMMITMENT

MINORITY, WOMEN AND DISADVANTAGED BUSINESS ENTERPRISES

BID or RFP NUMBER	NAME OF BIDDER or PROPOSER	ADDRESS		PHONE NUMBER	
List below ALL M/W/DBE's that were solicited - whether or not commitment was obtained -- Copy this form as necessary					
MBE____ WBE____ DBE____	TYPES OF SUBCONTRACT WORK OR MATERIALS	DATE SOLICITED		COMMITMENT MADE	GIVE REASON(S) IF NO COMMITMENT MADE
CERTIFIED BY:				____ YES(IF YES GIVE DATE)	
COMPANY NAME		SOLICITATION METHOD		MONTH ____ DAY ____ YR ____ ____ NO	
ADDRESS				AMOUNT COMMITTED	
CONTACT PERSON / PHONE #		QUOTE RECEIVED		\$ AMOUNT _____ % OF TOTAL BID _____	
		YES	NO		
EMAIL					
MBE____ WBE____ DBE____	TYPES OF SUBCONTRACT WORK OR MATERIALS	DATE SOLICITED		COMMITMENT MADE	GIVE REASON(S) IF NO COMMITMENT MADE
CERTIFIED BY:				____ YES(IF YES GIVE DATE)	
COMPANY NAME		SOLICITATION METHOD		MONTH ____ DAY ____ YR ____ ____ NO	
ADDRESS				AMOUNT COMMITTED	
CONTACT PERSON / PHONE #		QUOTE RECEIVED		\$ AMOUNT _____ % OF TOTAL BID _____	
		YES	NO		
EMAIL					
MBE____ WBE____ DBE____	TYPES OF SUBCONTRACT WORK OR MATERIALS	DATE SOLICITED		COMMITMENT MADE	GIVE REASON(S) IF NO COMMITMENT MADE
CERTIFIED BY:				____ YES(IF YES GIVE DATE)	
COMPANY NAME		SOLICITATION METHOD		MONTH ____ DAY ____ YR ____ ____ NO	
ADDRESS				AMOUNT COMMITTED	
CONTACT PERSON / PHONE #		QUOTE RECEIVED		\$ AMOUNT _____ % OF TOTAL BID _____	
		YES	NO		
EMAIL					

Prepared by: _____ Signature: _____ Title: _____ Date: _____

ALLEGHENY COUNTY
M/W/DBE PARTICIPATION STATEMENT (Waiver Request)

**NAME of BIDDER or
PROPOSER :**

ADDRESS:

CONTACT PERSON:

TELEPHONE NUMBER:

E-MAIL ADDRESS:

**SPEC or RFP NUMBER &
TITLE:**

IN ALL INSTANCES A GOOD FAITH EFFORT MUST BE MADE TO MEET THE M/W/DBE CONTRACT GOAL AS OUTLINED IN SECTION 3.10.8.8 OF THE 'MINORITY AND WOMEN BUSINESS ENTERPRISE UTILIZATION AFFIRMATIVE ACTION REQUIREMENTS' DOCUMENT.

If you plan to perform the entire contract without using MWDBE subcontractors and/or suppliers or have not completely met the MWDBE goal of

13%MBE and 2% WBE, **the following is required:**

- * a detailed explanation of your normal business practice
- * operation and/or inventory profile
- * an active company supplier/subcontractor diversity policy
- * explanation as to why an M/W/DBE participation waiver is being requested

NOTE: The fully completed M/W/DBE Participation Statement must accompany this waiver request that shows your "Good Faith Effort".

Prepared by:_____

Signature:_____

Title:_____

Date:_____

REFER TO THE MWDBE SECTION OF THE INVITATION FOR BID FOR ADDITIONAL INFORMATION

ALLEGHENY COUNTY

VETERAN OWNED SMALL BUSINESS (VOSB) PARTICIPATION STATEMENT

Failure to complete this form and submit it with the bid may be sufficient cause for rejection of bid or proposal.

SOLICITATION AND COMMITMENT

BID or RFP NUMBER	NAME OF BIDDER or PROPOSER	ADDRESS		PHONE NUMBER	
List below ALL VOSB's that were solicited - whether or not commitment was obtained -- Copy this form as necessary					
	TYPES OF SUBCONTRACT WORK OR MATERIALS	DATE SOLICITED		COMMITMENT MADE	GIVE REASON(S) IF NO COMMITMENT MADE
CERTIFIED BY:				____ YES(IF YES GIVE DATE)	
COMPANY NAME		SOLICITATION METHOD		MONTH ____ DAY ____ YR ____ ____ NO	
ADDRESS				AMOUNT COMMITTED	
CONTACT PERSON / PHONE #		QUOTE RECEIVED		\$ AMOUNT _____ % OF TOTAL BID _____	
EMAIL		YES	NO		
	TYPES OF SUBCONTRACT WORK OR MATERIALS	DATE SOLICITED		COMMITMENT MADE	GIVE REASON(S) IF NO COMMITMENT MADE
CERTIFIED BY:				____ YES(IF YES GIVE DATE)	
COMPANY NAME		SOLICITATION METHOD		MONTH ____ DAY ____ YR ____ ____ NO	
ADDRESS				AMOUNT COMMITTED	
CONTACT PERSON / PHONE #		QUOTE RECEIVED		\$ AMOUNT _____ % OF TOTAL BID _____	
EMAIL		YES	NO		
	TYPES OF SUBCONTRACT WORK OR MATERIALS	DATE SOLICITED		COMMITMENT MADE	GIVE REASON(S) IF NO COMMITMENT MADE
CERTIFIED BY:				____ YES(IF YES GIVE DATE)	
COMPANY NAME		SOLICITATION METHOD		MONTH ____ DAY ____ YR ____ ____ NO	
ADDRESS				AMOUNT COMMITTED	

	QUOTE RECEIVED		\$ AMOUNT _____ % OF TOTAL BID _____
CONTACT PERSON / PHONE #	YES	NO	
EMAIL			

***Please refer to the Veteran Owned Small Business section in the specifications for qualification requirements.**

Note: A copy of the vendor(s) DD 214 discharge form **MUST** accompany this document.

ALLEGHENY COUNTY
VETERAN OWNED SMALL BUSINESS (VOSB) PARTICIPATION STATEMENT (Waiver Request)

NAME of BIDDER or PROPOSER : _____

ADDRESS: _____

CONTACT PERSON: _____

TELEPHONE NUMBER: _____

E-MAIL ADDRESS: _____

SPEC or RFP NUMBER & TITLE: _____

IN ALL INSTANCES A GOOD FAITH EFFORT MUST BE MADE TO MEET THE 5% VETERAN OWNED SMALL BUSINESS CONTRACT GOAL AS OUTLINED IN THE SOLICITATION.

If you plan to perform the entire contract without using VOSB subcontractors and/or suppliers or have not completely met the 5% VOSB goal a detailed explanation of why you are unable to meet this goal must be accompany your bid or proposal.

NOTE: The fully completed VOSB Participation Statement must accompany this waiver request that shows your "Good Faith Effort".

Prepared by:_____ Signature:_____ Title:_____ Date:_____

Allegheny County**Vendor Creation Form**

Controller's use only:
Supplier No. _____

1099 Eligibility: ☐ Yes ☐ No

☐ Add ☐ Change Supplier No. _____

Company Information**Federal Tax ID (TIN)**

Company Name (Please type or print) _____

W-9 must be submitted

(Required Information)**Type of Service Provided****Type of Commodity Provided**

(Please Describe)

- ☐ Independent Contractor
Maintenance/Service
- ☐ Agreement
- ☐ Insurance
- ☐ Personal Reimbursement
- ☐ Other (Please list) _____

- ☐ Rent _____
- ☐ Care Giver _____
- ☐ Legal _____
- ☐ Medical _____

(Required Information)**Minority Owned**

☐ Yes

☐ No

If Yes

☐ MBE

☐ DBE

☐ WBE

☐ Veteran-Owned

Certified By: _____ (Attach copy of Certification)

Industry Classification by NAICS Code

Primary Industry _____

Secondary Industry (if applicable) _____

*If code is not known go to <http://www.census.gov/epcd/naics/naics3dx.htm#N54> and select the correct code.

Supplier Information (Search Type "P") – (Where PO should be sent

to place order.)

(Please type or print)

Company Name _____

Telephone Number _____

Address Line 1 _____

Fax Number _____

Address Line 2 _____

Address Line 3 _____

City _____ State _____

Zip Code _____

(Required Information)

Supplier/Remit To Information (Search Type "V") - (Where
check will be mailed for payment. Check **must** be made payable to exact name listed under TIN
provided or check cannot be processed)

Supplier/Payee Name _____

(Please type or print)

Address Line 1 _____

Address Line 2 _____

Address Line 3 _____

City _____ State _____

Zip Code _____

Telephone Number _____

Fax Number _____

*If the "remit to" information provided on form does not match invoices submitted for payment, the Controller's Office **must** contact supplier to verify address information before payments are processed. Thank you for your cooperation.

If the department you do business within Allegheny County is know providing the information below will help in the processing of your payments. Failure to include the information may result in processing delays.

***Allegheny County Departmental Contact
Supplier/Payee Contact Name***

Name _____

Name _____

Telephone No _____

Telephone No _____

Fax No _____

Fax No _____

E-Mail Address _____

E-Mail Address _____

**Request for Taxpayer
Identification Number and Certification**

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

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	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 Line 1 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.

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

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

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

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.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

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 recipient 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 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, 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.

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" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business 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" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business 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.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

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 chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

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

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, 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. 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 www.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 items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 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 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 The minor ²
3. Custodian account of a minor (Uniform Gift to Minors Act)	The grantor-trustee ¹
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 actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

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 second 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 1.

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.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

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 personal 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 or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.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 who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax 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. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.