



Request for Proposal (RFP)

*Professional Engineering Services to assist with the
implementation of Community Development Block Grants
(CDBG) programs*

RFP 2024 - 002

Advertisement Date: July 8, 2023

Statement of Qualifications Due: August 3, 2023

Spalding County Government

PO Box 1087

119 E. Solomon Street

Griffin, GA 30224

<http://www.spaldingcounty.com>

(770) 467-4226

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Overview

Statements of Qualifications and proposals are being requested from Engineering firms with a strong record in successfully assisting local governments with the implementation of Community Development Block Grant (CDBG) programs. Responding firms should be technically qualified and licensed in the State of Georgia to provide these services.

In conjunction with the Spalding County Board of Commissioners, the Spalding County Water and Sewerage Facilities Authority (SCWSFA) has immediate plans to contract with a reputable Engineering firm for preliminary design services required for a potential FY2024 CDBG project and, if funded, for engineering and construction management services for the implementation of the project. The project aims to provide water and/or sewer infrastructure improvements. All firms submitting will be reconsidered on a project-by-project basis should future federally funded opportunities arise in the next 12 months.

The information required to be submitted in the Statement of Qualifications proposal is as follows:

1. History of firm and resources
2. CDBG/EIP/RDF experience, including other DCA grant programs
3. Key personnel/qualifications
4. Current workload
5. Scope and level of service proposed
6. Experience with similar projects and list of references
7. Fees and/or Percentages (if any) associated with the Preliminary Engineering Report (PER) for the application, and Design and Construction Management Services, if the project is funded. **The draft PER would be needed no later than November 30, 2023.**
8. Errors and Omissions Insurance
9. Section 3 Certification Form (*only submit with Proposal if you are claiming Section 3 Status.*)

Selection Method

Method of Communication

All relevant information regarding this solicitation will be communicated via the Spalding County website and the Georgia Procurement Registry website. All firms are responsible for checking the Spalding County website (<https://www.spaldingcounty.com/>) or the Georgia Procurement Registry website (<https://ssl.doas.state.ga.us/gpr/>) regularly for updates, clarifications, and announcements. The SCWSFA reserves the right to communicate via email with the Project Manager listed in the RFQ. Other specific communications will be made as indicated in the remainder of this RFQ.

Selection

Based on the Statement of Qualifications (SOQ) submitted in response to this RFP, the Selection Committee will rank the Proposal submissions in order by the most qualified firms using individual scores. Depending on

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the number and quality of the proposals, the Selection Committee may shortlist one or more firms for further consideration.

All firms must meet the minimum requirements listed in the Instructions for Preparing Statement of Qualifications (SOQ) Proposal section below.

Finalist Notification

Firms will receive a notification from the SCWSFA primary contact outlining the findings of the Selection Committee. This notification communication will either notify firms of the intended selection or provide instruction for additional information or interview instructions. Criteria for the remainder of the selection process will be communicated in the Finalist Notification.

Interview

At the discretion of the Selection Committee, an interview may be requested with the shortlisted Firm(s). Each finalist firm shall be notified in writing and informed of the interview session's place, date, and time. Detailed interview instructions and requirements of the finalists will be provided in the Notification to Finalist. **Firm(s) shall not address any questions, before the Interview, to anyone other than the SCWSFA primary contact.**

NOTE: Scoring and ranking from the previous qualification round will NOT be used in the final selection round.

Final Selection

Upon completion of the selection process by the SCWSFA Selection Committee, the shortlisted firms will be ranked in descending order of recommendation using the sum of individual rankings from the Selection Committee members. Negotiations will then be initiated with the top-ranked Firm to finalize the terms and conditions of the contract. If a satisfactory agreement cannot be reached with the highest-ranking Firm, the SCWSFA will formally terminate the negotiations in writing and enter into negotiations with the second-highest-ranking Firm assuming two firms have been found to be sufficiently qualified based upon the review of the SOQ, and so on until a mutual agreement is established and the SCWSFA awards a contract.

Schedule of Events

The following Schedule of Events represents the SCWSFA's best estimate of the Schedule that will be followed in the selection process. All times indicated are prevailing times in the Atlanta, Georgia, area. The SCWSFA reserves the right to adjust the Schedule as necessary.

Response to the RFP	Date	Time
A. Advertisement Date	July 8, 2023	-----
B. Last day for Respondents Questions	July 24, 2023	2:00 PM
C. SOQ Due Date	August 3, 2023	2:00 PM
D. SCWSFA Selection Committee completes SOQ evaluation	August 11, 2023	-----
E. Interviews for selected Respondents (If needed)	TBD	TBA
F. Project Award	TBD	TBA

Selection Criteria

Criteria for evaluation of the Statement of Qualifications Proposals

The SCWSFA Selection Committee will evaluate all firms using the following criteria:

- | | |
|--|-------|
| 1 – Consultants knowledge of CDBG/EIP/RDG guidelines and regulations | (30%) |
| • Firm's experience with similar projects | |
| • Qualifications of proposed key personnel | |
| • Years of experience | |
| 2 – Capacity to complete scope of work | (20%) |
| 3 – Apparent ability to provide the required services in a timely manner | (10%) |
| 4 – Firm's reputation for integrity and competence | (10%) |
| 5 – Consultants current workload | (15%) |
| 6 – Consultants Fee structure | (15%) |

Instructions for Preparing Statement of Qualifications (SOQ) Proposals

The SOQ Proposals must be submitted in accordance with the instructions provided below. All submissions must be categorized and numbered as outlined below and must be responsive to all requested information:

Minimum Requirements – Firms must perform these minimum requirements to be fully considered.

ALL FORMS ARE TO BE COMPLETED BY PRIME AND ANY SUB-CONSULTANTS.

A. Certification Form (Exhibit I enclosed with RFP)

Complete and provide a notarized original within the Firm's SOQ Proposal. *(This one-page form submission shall not be considered part of the required page limit specified in Instructions within the Submittal of Statement of Qualifications Proposal section below.)*

B. Immigration and Security Form (Exhibit A enclosed with RFP)

Complete and provide a notarized original within the Firm's Statement of Qualifications Proposal. *(This one-page form submission shall not be considered part of the required page limit specified within the Submittal of Statement of Qualifications Proposal section below.)*

C. Immigration and Security Form Affidavit Verifying Status for County Public Benefit Application (Exhibit B enclosed with RFP)

Complete and provide a notarized original within the Firm's Statement of Qualifications Proposal. *(These form submissions shall not be considered part of the required page limit specified within the Submittal of Statement of Qualifications Proposal section below.)*

D. W-9 form (enclosed with the RFP)

Complete and provide an original within the Firm's Statement of Qualifications Proposal. *(This one-page form submission shall not be considered part of the required page limit specified within the Submittal of Statement of Qualifications Proposal section below.)*

- E. Errors and Omissions Insurance
(Insurance page(s) shall not be considered part of the required page limit specified within the Submittal of Statement of Qualifications Proposal section below.)
- F. History of Firm and Resources
- G. CDBG/EIP/RDF experience, including other DCA grant programs
- H. Capacity to complete scope of work
- I. Current workload
- J. Scope and level of service proposed
- K. Experience with similar projects
- L. Fees and/or Percentages (if any) associated with the PER for the application, and Design and Construction Management services (if the project is funded)
- M. Applicable Section 3 Certification forms, if claiming Section 3 status

Instructions for Submittal of Statement of Qualifications Proposal

One (1) original and **seven (7) copies** of the Proposal shall be prepared for a total of **eight (8) sets**. One complete copy of the Proposal must be submitted electronically as a PDF via a flash drive. Each Proposal shall be identical and include a transmittal letter signed by a duly authorized officer of the Firm.

The proposals should be concise, well-organized, and demonstrate the Consultant's and individual team members' qualifications related to the proposed nature surrounding CDBG grant writing and administration services.

For efficient review, please restrict the Proposal to a total not-to-exceed limit of 20 pages, 8.5 by 11 pages, including preprinted material, charts, design write-ups, graphics, forms, pictures, etc. The minimum font size for the Proposal is 12-point. For exhibits, 11 by 17 pages are allowed and welcomed to enhance readability. The 20-page limit does not include the cover letter, dividers, resumes, reference letters, DBE/WBE certifications, affidavits, appendices, and front or back covers included in the Proposal. Fancy bindings, colored displays, and promotional materials are left to the Respondent's discretion. Emphasis must be on completeness, relevance, and clarity of content.

Proposals must be sealed in an opaque envelope or box and reference **RFP 2024 - 002**. The words **"STATEMENT OF QUALIFICATIONS PROPOSAL"** must be clearly identified on the outside of the envelopes or boxes. The Spalding County Purchasing Department must physically receive the SOQ Proposals prior to the deadline indicated in the Schedule of Events at the exact address below. Proposals submitted via facsimile or email will be rejected.

Spalding County Government
Attention: Terri Bass, Purchasing Agent
PO Box 1087
119 East Solomon Street
Griffin, Georgia 30224
Email: tbass@spaldingcounty.com

No proposal will be accepted after the time and date set for receipt.

Proposals must be prepared simply and economically, providing a straightforward, concise description of the methodology and approach utilized to satisfy the requirements of this solicitation. Emphasis should be on completeness and clarity of content with sufficient detail to allow for accurate evaluation and comparative analysis.

The SCWSFA nor Spalding County will not be liable for costs incurred by the respondents in preparing this SOQ.

All SOQs, upon receipt, become the property of the SCWSFA and Spalding County. Labeling information provided in the Proposals "proprietary" or "confidential" or any other restricted use designation will NOT project the information from public view. Subject to the Opens Record Act provisions, the details of the Proposal documents will remain confidential until the project's final award.

Questions/Clarification Request

The Respondent shall, in the SOQ, identify the Project Manager and key staff. The Project Manager shall be the primary contact for the SCWSFA.

The SCWSFA, the primary contact is:

Joseph Johnson, PE
SCWSFA General Manager
119 East Solomon Street
Griffin, Georgia 30224
Phone: (770) 467-4777

Email: josephjohnson@spaldingcounty.com

All questions related to the SOQ shall be made in writing by the Project Manager via email and directed to the SCWSFA primary contact. All questions shall have RFP 2024 - 002 in the subject line.

Terms and Conditions

1. Spalding County shall, in all solicitations or advertisements for subcontractors or employees placed by or on behalf of the County, state that all qualified applicants will receive consideration for employment without regard to age, handicap, religion, creed or belief, political affiliation, race, color, sex or national origin. Spalding County shall not discriminate against any qualified client or recipient of services provided on the basis of age, handicap, religion, creed or belief, political affiliation, race, color, sex, or national origin. Spalding County shall cause forgoing provisions to be included in all subcontracts for any work covered by this project so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to subcontracts for less than ten thousand dollars (\$10,000).
2. Firms shall comply with the applicable provisions of the Hatch Act, which limits the political activity of employees.
3. Firms shall establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

4. Firms shall comply with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and as supplemented in US Department of Labor regulations (41 CFR Part 60).
5. Firms shall comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 USC 1857 (h)), section 508 of the Clean Water Act (33 USC 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR Part 15).

The following certifications shall also be required for the selected Firm (s):

1. Prohibition Against Use of Funds to Influence Legislation (Lobbying). No part of any funds under this program shall be used to pay the salary or expenses of any agent acting on behalf of Spalding County, to engage in any activity designed to influence legislation or appropriations pending before Congress as stated in 49 CFR 20.
2. Debarment and Suspension. Compliance with non-procurement debarment and suspension rules in 49 CFR 29.
3. Drug-Free Workplace. Certification of compliance with the requirements for a Drug-Free Workplace, as described in Section 50-24-3 of the Official Code of Georgia.
4. Certification of compliance with the Georgia Security and Immigration Requirements at OCG.A 13-10-91.

SCWSFA Rights and Options

The SCWSFA, at its sole discretion, reserves the following rights:

1. To determine which respondents, if any, shall be included on a shortlist of semi-finalists based on criteria outlined in this RFP;
2. To reject any or all SOQs or information received according to this RFP;
3. To supplement, amend, substitute, or otherwise modify this RFP at any time using a written addendum;
4. To cancel this RFP with or without the substitution of another RFP or prequalification process;
5. To request additional information;
6. To verify all the qualifications and experience of each Respondent;
7. To require one or more respondents to supplement, clarify or provide additional information for the SCWSFA to evaluate SOQs submitted;
8. To hire multiple contractors to perform the necessary duties range of services if it is determined to be in the best interest of the SCWSFA;
9. To use any techniques or concepts included in the submitted SOQ regardless of Firm's selection; and
10. To waive any minor defect or technicality in any SOQ received.

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It is the responsibility of all firms interested in submitting a Proposal for this RFP to routinely check the posting on the Spalding County website and the Georgia Procurement Registry website for any addendums to this RFP.

Audit and Accounting System Requirements

The SCWSFA reserves the right to reject any proposal with firms that do not meet the following requirements:

1. Firm(s) should have an accounting system in place to meet the requirements of 48 CFR Part 31 and, in the case of non-profit organizations, OMB Circular A-122.
2. The prime is responsible for being reasonably assured that all subs presented as part of the proposed team are similarly in compliance with the above requirements.

Exhibit I

CERTIFICATION FORM

I, _____, being duly sworn, state that I am _____

(title) of _____ (firm) and hereby duly certify that I have read and understand the information presented in the attached Proposal and any enclosure and exhibits thereto.

I further certify that to the best of my knowledge the information given in response to the Statement of Qualifications is full, complete and truthful.

I further certify that the proposer and any principal employee of the proposer has not, in the immediately preceding five (5) years, been convicted of any crime of moral turpitude or any felony offense, nor has had their professional license suspended, revoked or been subjected to disciplinary proceedings.

I further certify that the proposed has not in the immediately preceding five (5) years been defaulted in any federal, state or local government agency contract and further, that the proposer is not now under any notice of intent to default on any such contract.

I acknowledge, agree and authorize and certify that the proposer acknowledges, agrees and authorizes, that Spalding County may, by means that it deems appropriate, determine the accuracy and truth of the information provided by the proposer and that the County may contact any individual or entity named in the RFQ for the purpose of verifying the information supplied therein.

I acknowledge and agree that all of the information contained in the RFQ is submitted for the express purpose of inducing Spalding County to award a contract.

A material false statement or omission made in conjunction with this Proposal is sufficient cause for suspension or debarment from further contracts, or denial of rescission of any contract entered into based upon this Proposal thereby precluding the Firm from doing business with, or performing work for, Spalding County. In addition, such false statement or omission may subject the person and entity making the Proposal to criminal prosecution under the laws of the State of Georgia of the United States, including but not limited to OCGA §16-10-20, 18 USC §§1001 or 1341.

Printed Name

Signature

Sworn and subscribed before me

This _____ day of _____, 20____.

NOTARY PUBLIC

NOTARY SEAL

My Commission Expires: _____

Exhibit A

IMMIGRATION AND SECURITY FORM

OCGA § 13-10-91 requires contractors interested in public works contracts to file an affidavit that the contractor and its subcontractors have registered and participate in a federal work authorization program intended to insure that only lawful citizens or lawful immigrants are employed by the contractor or subcontractor.

In order to insure compliance with the Immigration Reform and Control Act of 1986 (IRCA), DL 99-603 and the Georgia Security and Immigration Compliance Act OCGA 13-10-90 et.seq., Contractor must warrant and affirm that Contractor has complied with the Immigration Reform and Control Act of 1986 (IRCA), DL 99-603 and the Georgia Security and Immigration Compliance Act by registering at <https://e-verify.uscis.gov/enroll/StartPage.aspx?JS=YES>; and verifying information of all new employees; and by executing any affidavits required by the rules and regulations issued by the Georgia Department of Labor set forth at Rule 300-10-1-.01 et.seq.

By executing this affidavit, the undersigned Contractor verifies its compliance with OCGA § 13- 10-91, stating affirmatively that the individual, Firm, or corporation which is contracting with Spalding County, Georgia has registered with and is participating in a federal work authorization program [any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), PL 99- 603], in accordance with the applicability provisions and deadlines established in OCGA § 13- 10-91, and Contractor warrants that it will continue to use the federal work authorization program throughout the contract period.

The undersigned further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with Spalding County, Georgia, contractor will secure from such subcontractor(s) similar verification of compliance with OCGA § 13-10-91 on the Subcontractor Affidavit provided in Georgia Department of Labor Rule 300-10-01-.08 or a substantially similar form. Contractor further agrees to maintain records of such compliance and provide a copy of each such verification to Spalding County, Georgia at the time the subcontractor(s) is retained to perform such service.

Signature

Title

Firm Name: _____

Street/Mailing Address: _____

City, State, Zip Code: _____

Telephone Number: _____

Email: _____

Federal Work Authorization User Identification Number: _____

Date of Authorization: _____

Exhibit B

AFFIDAVIT VERIFYING STATUS FOR COUNTY PUBLIC BENEFIT APPLICATION

By executing this affidavit under oath, as an applicant for the award of a contract with Spalding,

County Georgia, I _____. [Name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity] am stating the following as required by OCGA Section 50-36-1:

1) _____ I am a United States citizen

OR

2) _____ I am a legal permanent resident 18 years of age or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration and Nationality Act 18 years of age or older and lawfully present in the United States.*

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE

_____ DAY OF _____, 20 ____.

Notary Public
My Commission Expires

Signature of Applicant:

Date:

Printed Name: _____

* _____
Alien Registration number for non-citizens

***Note:** O.C.G.A. § 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their registration number. Because legal permanent residents are included in the federal definition of “alien”, legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number below.

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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